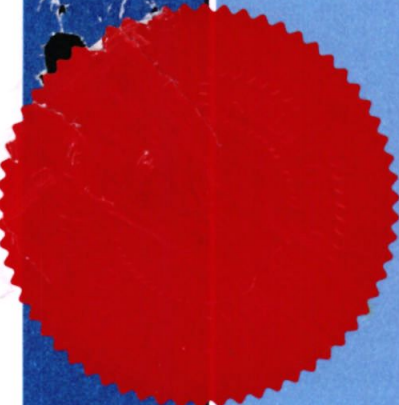






Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 APR 2024	DAY: TUES
TABLED BY:	DEPUTY LEADER OF THE MAJORITY PARTY
CLERK-AT-THE-TABLE:	P MUIGA 

REPORT

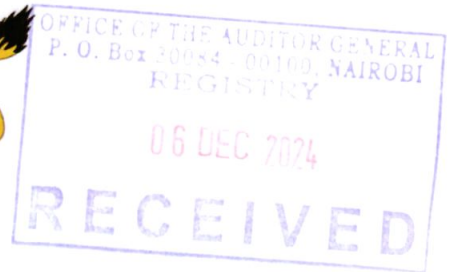
OF

THE AUDITOR-GENERAL

ON

THE SENATE

**FOR THE YEAR ENDED
30 JUNE, 2024**



SENATE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
BoSM	Board of Senior Management
CBS	Chief of the Order of the Burning Spear
CPST	Centre for Parliamentary Studies and Training
EBS	Elder of the Order of the Burning Spear
FY	Financial Year
HSC	Head of State's Commendation
IBEC	Intergovernmental Budget and Economic Council
ICT	Information and Communication Technology
IEBC	Independent Electoral and Boundaries Commission
IPSAS	International Public Sector Accounting Standards
MBS	Moran of the Order of the Burning Spear
MDAs	Ministries, Departments and Agencies
MP	Member of Parliament
MTEF	Medium-Term Expenditure Framework
MTP	Medium Term Plan
OAG	Office of the Auditor General
OGW	Order of the Grand Warrior
PAC	Public Accounts Committee
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
PSC	Parliamentary Service Commission
SC	Senior Counsel
SO	Strategic Objective
SP	Strategic Pillar
TOR	Terms of Reference
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization

2. Key Senate Information and Management

(a) Background information

(i) Establishment and Mandate of the Parliamentary Service Commission

The Parliamentary Service Commission is established under Article 127 of the Constitution. Its core functions include 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; preparing annual estimates of expenditure for the Parliamentary Service and submitting them to the National Assembly for approval, thereby exercising budgetary control over the service; and undertaking Programmes to promote the ideals of parliamentary democracy; and performing other functions necessary for the well-being of the members and staff of Parliament or as prescribed by national legislation.

The Commission also undertakes other constitutional and statutory functions, including the nomination of a Member of the Salaries and Remuneration Commission under Article 230(2)(b)(i) of the Constitution; facilitation of the Selection of Independent Electoral and Boundaries Commission (IEBC) Commissioners under the First Schedule to the Independent Electoral and Boundaries Commission Act, 2011 and the nomination of two out of seven members of the Selection Panel; enforcement of Chapter 6 of the Constitution in respect of Commissioners and staffers; representation in the Parliamentary Honours Advisory Committee established under the National Honours Act, 2013 and the Intergovernmental Budget and Economic Council (IBEC) established under the Public Finance Management Act, 2012, and the implementation of the National Values and Principles of Governance and the Principles of Public Service Under Article 232 of the Constitution.

(ii) The Composition of the Parliamentary Service Commission


Pursuant to Article 127(2) of the Constitution, the composition of the Parliamentary Service Commission is as outlined below-

- (a) the Speaker of the National Assembly as Chairperson;
- (b) a Vice-Chairperson elected by the Commission from the members appointed under paragraph (c);
- (c) seven Members appointed by Parliament from among its members of whom-
 - (i) four shall be nominated equally from both Houses by the party or coalition of parties forming the national government, of whom at least two shall be women; and
 - (ii) three shall be nominated by the parties not forming the national government, at least one of whom shall be nominated from each House and at least one of whom shall be a woman;
- (d) one man and one woman appointed by Parliament from among persons who are experienced in public affairs but are not Members of Parliament.

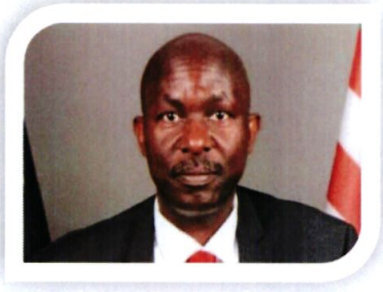


Article 127(3) provides that the Clerk of the Senate shall be the Secretary to the Commission.

Pursuant to the provisions of Article 127(4)(a) and (5), Commissioners who are Members of Parliament are appointed to serve for a term of a House of Parliament and continue in office until a new member has been appointed in the member's place by the next House while Article 250(6) of the Constitution provides that Commissioners who are not Members of Parliament (non-MP Commissioners) are appointed for a single term of six (6) years and are not eligible for re-appointment


The Parliamentary Service Commission comprises of the following;

	<p><u>RT. HON. (DR.) MOSES M. WETANG'ULA, EGH, MP</u></p> <p>The Rt. Honourable Sen. (Dr). Moses M. Wetangula, EGH, MP, serves as the Speaker of the National Assembly and Chairman of the Parliamentary Service Commission.</p> <p>The Rt. Hon. Speaker Wetangula has dedicated over forty years to public service, encompassing roles in all three branches of Government.</p> <p>His career includes serving as a Magistrate, Minister for Foreign Affairs, Minister for Trade, Member of Parliament for Sirisia Constituency, Senator for Bungoma County and the first Senate Minority Leader. Additionally, Speaker Wetangula is an Advocate of the High Court of Kenya and an astute legislator with an exceptional grasp of parliamentary practices and procedures</p>
	<p><u>SEN. JOYCE KORIR, MP</u></p> <p>Hon. Sen. Joyce Korir is the Vice-Chairperson of the PSC. She is the Chairperson of the Parliamentary Mortgage and Car Loan Schemes for Members and Staff of Parliament.</p> <p>She has served in various capacities as a leader and is currently serving as a nominated Member of Parliament in the Senate. Previously, she served as a Councillor (2003-2013) and a Deputy Speaker in the County Assembly of Bomet (2013-2017). She has also served as a County Woman Representative of Bomet in the National Assembly (2017-2022).</p>

	<p><u>HON. PATRICK MAKAU KING'OLA, EBS, MP</u></p> <p>Hon. Patrick Makau is a member of PSC and the Member of Parliament for Mavoko Constituency. He was the Chairman of the Security and Development Committee of the Commission during the period under review.</p> <p>He is a third-term Member of Parliament with a wide array of experience in public affairs, having served as an elected Councillor and Mayor in the defunct Municipal Council of Mavoko before joining Parliament.</p>
	<p><u>HON. MISHI JUMA KHAMISI MBOKO, MP</u></p> <p>Hon. Mishi Juma Khamisi is a third-term Member of Parliament for Likoni Constituency. She was the Chairperson of the Information and Public Communication Committee of the Commission during the period under review.</p> <p>She holds a Master of Arts in International Relations and boasts of a unique blend of experience and expertise in public communications.</p>
	<p><u>HON. FAITH WAIRIMU GITAU, MP</u></p> <p>Hon. Faith Wairimu Gitau has been the County Woman Representative for Nyandarua County since 2017. She was the Chairperson of the Tender and Procurement Committee of the Commission during the period under review.</p> <p>She has extensive experience in administration, human resource management and public affairs having worked with international organizations such as the UN and UNESCO.</p>

	<p><u>HON. SEN. ERICK OKONGO MOGENI, SC, MP</u></p> <p>Sen. Erick Okongo Mogeni is the Senator for Nyamira County. During the period under review, he was the Chairperson of the Members’ Welfare Committee of the Commission.</p> <p>He is an Advocate of the High Court of Kenya with a Master’s degree in Leadership and Governance from Jomo Kenyatta University. He is a Senior Counsel and has served the country in various capacities, including as Chairman of the Kenya Anti-Corruption Advisory Board, and Member of the Council of Legal Education, Law Society of Kenya, Taskforce on Judicial Reforms and Media Council of Kenya, among others.</p>
	<p><u>HON. MOHAMED ALI MOHAMED, HSC MP</u></p> <p>Hon. Mohamed Ali Mohamed is the Member of Parliament for Nyali Constituency and is serving his second term. He was the Chairperson of the Finance Committee of the Commission during the period under review.</p> <p>He is a seasoned journalist with a career spanning two decades, having served as a dedicated and influential voice in journalism since 2002. He has served in various media stations, including Pwani FM and KBC, and as a Radio Producer and TV producer. He also served in KTN as the Chief Investigations Editor of the renowned investigative show ‘Jicho Pevu’.</p>
	<p><u>HON. RACHEL AMESO</u></p> <p>Hon. Ameso is a non-MP Member of the Parliamentary Service Commission, pursuant to Article 127(2)(d) of the Constitution. She was the Chairperson of the CPST Board during the period under review.</p> <p>She has made significant contributions to the political landscape and the field of Human Resource Management, with a career spanning over three decades. She also served as a County Woman</p>

	<p>Representative of Kakamega in the National Assembly in the 11th Parliament.</p>
	<p><u>HON. SEN. NDERITU JOHN KINYUA</u></p> <p>Sen. John Kinyua joined Parliament in 2017 as the Senator of Laikipia County. He chaired the Commission Committee on Staff welfare during the period under review.</p> <p>His journey in public service began earlier, as a Councillor in the Laikipia County Council from 2007 to 2013. He possesses a unique blend of legal acumen and scientific knowledge, owing to his diverse professional background as a lawyer and holder of a BSC in Chemistry and Botany.</p>
	<p><u>HON. JOHNSTONE MUTHAMA</u></p> <p>Hon. Johnson Muthama is a non-MP Member of the Parliamentary Service Commission, pursuant to Article 127(2)(d) of the Constitution. He was the chairperson of the Audit Committee of the Commission during the period under review.</p> <p>He holds a Bachelor of Science degree from Arden University and is a graduate of the Gemological Institute of America. He is also an experienced Legislator who served as the Machakos County Senator and Senate Minority Whip between 2013 and 2017, and Member of the National Assembly and the Government Chief Whip in the 10th Parliament from 2007 to 2013.</p>

	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u></p> <p>Mr. Jeremiah Nyegenye is the Clerk to the Senate/ Secretary to the Parliamentary Service Commission. He is an advocate of the High Court of Kenya and a Certified Public Secretary.</p> <p>Mr. Nyegenye joined the Parliamentary Service in 2007, was tasked to establish the first legal office in the National Assembly, and later served as the inaugural Director of Legal Services.</p> <p>He was appointed the Clerk of the Senate/ Secretary to the Parliamentary Service Commission in October, 2012.</p>
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(i) Vision of the Commission

The Vision of the Parliamentary Service Commission is for a democratic and people-centred Parliament.

(ii) Mission

The Mission of the Parliamentary Service Commission is to facilitate Members of Parliament to efficiently and effectively discharge their constitutional mandate of representation, legislation and oversight.

(iii) Core Values

The Parliamentary Service Commission is committed to upholding the following core values:

Professionalism

We shall maintain a high level of competence and teamwork 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.

(b) Key Management




The day-to-day management of the Parliamentary Service Commission is under the Board of Senior Management (BoSM), the apex management body that links the Commission and the Management of Parliament. It enables centralised decision-making on matters touching on the institution. It is also responsible for the overall administration and management of the Parliamentary Service, advising the Commission on all policy and organisational matters and implementation of decisions of the Commission.



The Board of Senior Management comprises the Clerk of the Senate/Secretary of the Commission who is also the Chairman of the Board; the Clerk of the National Assembly who is the Vice-Chairperson of the Board; the Deputy Clerks of the two Houses of Parliament; the Director General of the Parliamentary Joint Services; the Executive Director of the Centre for Parliamentary Studies and Training (CPST); the Director of Human Capital and Administrative Services; the Director of the Parliamentary Budget Office (ex-officio); the Director of Litigation and Compliance of the Commission (ex-officio); the Director of Finance and Accounting (ex-officio); the Director, Speaker's Office (ex-officio); and the Director of the PSC Secretariat as the Secretary.

The Board of Senior Management comprises of the following;

	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u></p> <p>The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting Officer Senate & Parliamentary Service Commission.</p> <p>Chairperson</p>
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	<p><u>MR. SAMUEL NJOROGE</u> Clerk of the National Assembly/Accounting Officer of the National Assembly. Vice Chairperson</p>
	<p><u>MR. CLEMENT M. NYANDIERE</u> Director General, Parliamentary Joint Service/Accounting Officer of the Parliamentary Joint Services.</p>
	<p><u>MR. MOHAMMED ALI MOHAMMED</u> Deputy Clerk, Senate.</p>

	<p><u>MS. EUNICE GICHANGI</u> Deputy Clerk, Senate.</p>
	<p><u>MR. JEREMIAH W. NDOMBI</u> Deputy Clerk, National Assembly.</p>
	<p><u>MS. SARAH KIOKO</u> Deputy Clerk, National Assembly.</p>

	<p><u>PROF. NYOKABI KAMAU</u> Executive Director, Centre for Parliamentary Studies and Training.</p>
	<p><u>MR. ANTHONY T. NJOROGE</u> Director, Litigation and Compliance.</p>
	<p><u>MS. JOAN AWINJA</u> Ag. Director – Human Capital and Administrative Services</p>
	<p><u>MR. JOEL K. IRUNGU</u> Director, Finance and Accounting Services</p>

	<p><u>MR. MARTIN MASINDE</u> Director, Parliamentary Budget Office</p>
	<p><u>MR. STEVE APOPO</u> Director, Speaker’s Office, (National Assembly)</p>

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility was:

No.	Designation	Name
1	Accounting Officer & Secretary to the Commission	Mr. Jeremiah M. Nyegenye, CBS

(d) Fiduciary Oversight Arrangements

1) Oversight Committees of the Commission--

• **Committee of the Commission on Finance**

The Commission Committee on Finance is responsible for the following-

- (i) reviewing budget estimates prepared under Senate and National Assembly votes and submitted through the Directorate of Finance and Accounting Services for submission to the National Assembly;
- (ii) conducting quarterly and annual review of financial reports from the directorates for budgetary controls and performance management;
- (iii) reviewing the Budget Policy Statement Paper and making submissions to the National Treasury;
- (iv) advise the Commission and Management on financial priorities;
- (v) lobby for sufficient financial resources to fund parliamentary activities through the National Treasury and Budget and Appropriation Committee of the National Assembly.

The Members of the Committee during the reporting period were as follows-

- (i) Hon. Mohamed Ali, HSC, MP – **Chairperson**
- (ii) Sen. Okongo Mogeni, SC, MP
- (iii) Hon. Patrick Makau, EBS, MP
- (iv) Hon. Rachel Ameso Amolo
- (v) Sen. Johnson Muthama

- **Committee of the Commission on Tender and Procurement** which oversees tendering and procurement matters.

Tender and Procurement Committee Members

- (i) Hon. Faith Gitau, MP - **Chairperson**
- (ii) Sen. Joyce Korir, MP
- (iii) Hon. Mohamed Ali, HSC, MP
- (iv) Hon. Mishi Mboko, MP
- (v) Hon. Rachel Ameso Amolo, MP

- **Committee of the Commission on Audit** – Review and monitoring of activities and policy implementation.

Audit Committee Members

- (i) Sen. Johnson Muthama- **Chairperson**
- (ii) Sen. Joyce Korir, MP
- (iii) Hon. Faith Gitau, MP

2) Parliamentary oversight

Parliamentary oversight of the Senate is undertaken through various committees that play various roles in ensuring accountability and proper use of public resources by the Vote-

- (a) **The National Assembly Public Accounts Committee (PAC)** is responsible for reviewing and scrutinizing reports from national entities, including the Senate, to ensure transparency and accountability in the use of public funds.
- (b) **The Budget and Appropriations Committee** provides oversight on the Senates' budget, examining how the Senates' budget is allocated and utilized. This committee ensures that the senate's request for resources, its utilization of the approved budget and that resources are used efficiently.
- (c) **Departmental / Sectoral Committees** of both Houses of Parliament focus on specific sectors or entities by providing targeted oversight based on the particular functions or operations of the Senate that fall under their purview.
- (d) **Ad-hoc Committees** are occasionally formed in both Houses when specific oversight needs arise, and this may include matters related to the Senate's work.
- (e) **The Auditor General**
The Auditor General also inspects and audits the books of the Senate.

3) Senior management of the Vote

The Senate Board of Management is one of the Service Boards established in the Parliamentary Service. It is the apex body of the Senate responsible for providing overall management and administration of the Senate. The membership of the Board comprises of the Clerk, the two Deputy Clerks and Directors from various Directorates in the Senate. It is Chaired by the Clerk of the Senate who is also the Secretary to the Parliamentary Service Commission. The Chairperson of the Service Board appoints a Secretary to the Board.

The Board serves the purpose of keeping the Parliamentary Service Commission, the Senate Leadership and the entire senior management abreast of all developments in the Senate Service.

The specific responsibilities of the Board include –

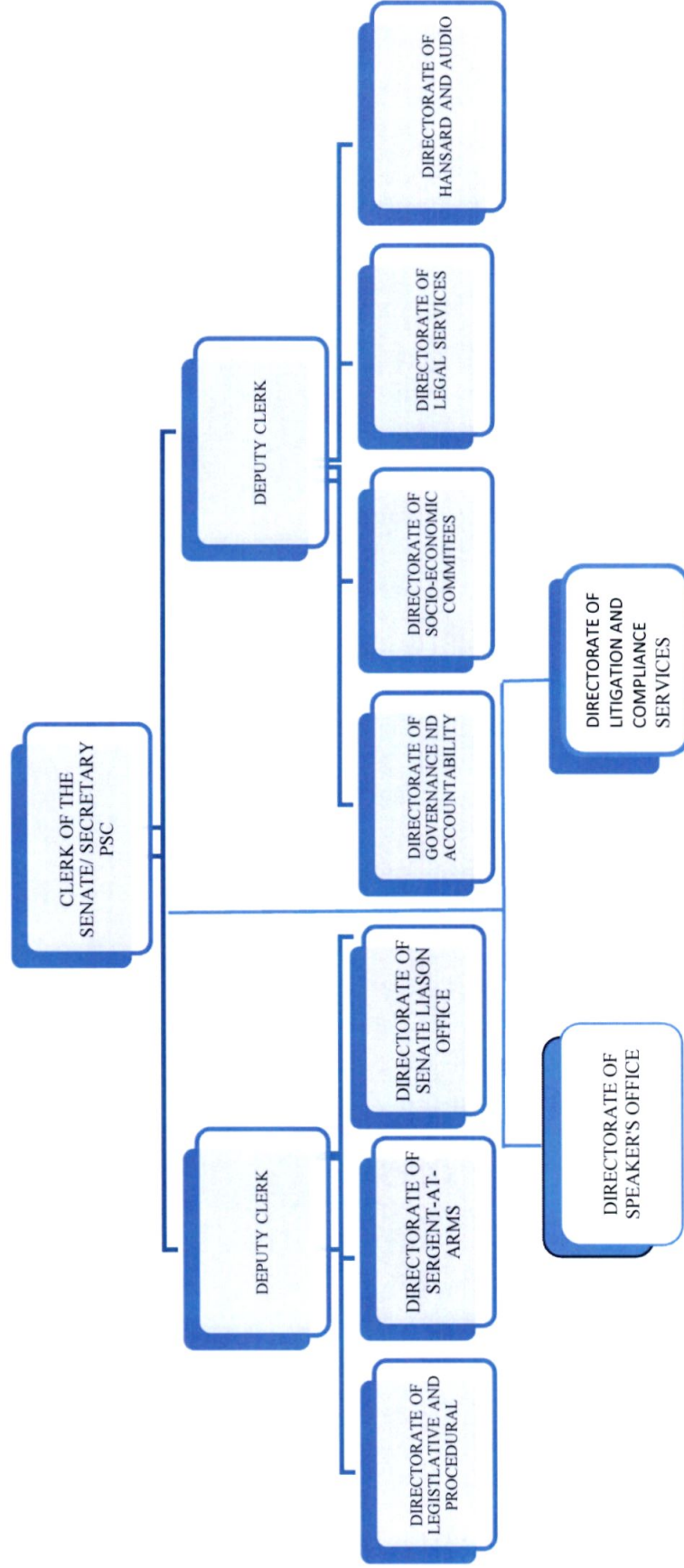
- Formulating policy proposals;
- Making operational decisions;
- Supervision of staff in the Senate;

- Keeping the Senate Leadership informed about key decisions and issues affecting the Senate; and,
- Making recommendations to the Parliamentary Service Commission and the leadership on issues affecting the Senate

The Current membership of the Senate Board of Management is;

1. Mr. Jeremiah Nyegenye, CBS - Clerk of the Senate/ Secretary, PSC (Chairman)
2. Mr. Mohamed Ali, MBS - Deputy Clerk
3. Ms. Eunice Gichangi, MBS - Deputy Clerk
4. Mr. Njenga Ruge, OGW - Director, Legislative and Procedural Services
5. Mr. Njenga Njuguna - Director, Governance & Accountability Committees
6. Dr. Johnson Okello - Director, Legal Services
7. Mr. Anthony Njoroge - Director, Litigation and Compliance Services
8. Dr. Brighton Buchere - Director, Senate Liaison Office
9. Mrs. Gladys Ndeda, OGW - Director, Hansard and Audio Services
10. Maj. (Rtd) Samson Sorobit, OGW - Director/Chief Serjeant-At-Arms
11. Mr. Benedict Furaha - Director, Speaker's Office
12. Ms. Mary Chesire - Ag. Director, Socio-Economic Committees
13. Mr. Daniel Ngumbao - Deputy Director, Finance & Accounting Services
14. Mr. Richard Kemboi - Principal Procurement Officer
15. Ms. Veronicah Kibati - Deputy Director, Socio-Economic Committees/
Secretary, Senate Board of Management

Management Structure



(e) Senate Headquarters

The Senate

Parliament Building
P.O. Box 41842-00100
Parliament Road
NAIROBI – KENYA.

Senates Contacts

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

(f) Senate Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200 City Square
NAIROBI – KENYA.

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 - 00100
NAIROBI – KENYA.

(h) Principal Legal Adviser

Director Litigation and Compliance,
Parliamentary Service Commission,
Parliament Road,
P.O. Box 41842 – 00100,
NAIROBI – KENYA.

3. Statement of Governance

Overview

The Parliamentary Service Commission is committed to maintaining a robust governance framework. Through its strategic plan, the Commission acknowledges that good governance, alongside integrity, transparency, and accountability, are core national values and principles of governance as outlined in Article 10 of the Constitution. These values are crucial for efficient service delivery across all sectors of the economy. Good governance, as a foundation for sustainable development and democracy, requires increased transparency and accountability.

In recognition of the importance of good governance, the core values of the Parliamentary Service Commission include Professionalism, Impartiality, Responsiveness, Integrity, Accountability, Cooperation, Consultation, and Inclusiveness.

To uphold these values, the Commission has implemented systems, structures, and internal governing bodies that ensure that the highest standards of corporate governance are maintained at all management levels. These systems comply with the Constitution of Kenya and other relevant laws, such as the Leadership and Integrity Act, 2012, the Public Finance Management Act 2012 and its Regulations (2015), the Public Procurement and Asset Disposal Act ,2015 and its Regulations (2020), and the Parliamentary Service Commission Code of Conduct and Ethics, among others. These governance processes and systems guide the Commission and its senior management in setting strategic goals, objectives, and appropriate policies.

The Parliamentary Service Commission is responsible for the institution's governance, and its commissioners are fully committed to fulfilling their fiduciary duties. Each Commissioner demonstrates this commitment by signing the Leadership and Integrity Code upon taking the oath of office and adhering to this pledge throughout their tenure. The Commission recognizes that strong corporate governance is vital in supporting management to achieve the strategic objectives necessary for realizing Parliament's mission and vision.

The Parliamentary Service Commission recognizes that strong corporate governance is essential for supporting the Management to achieve the strategic objectives necessary for realizing Parliament's vision and mission. The Commission is responsible for the institution's governance,

and its commissioners are fully committed to fulfilling their fiduciary duties. Each Commissioner demonstrates this commitment by signing the Leadership and Integrity Code upon taking the oath of office and adhering to this pledge throughout their tenure.

The Role of the Senate

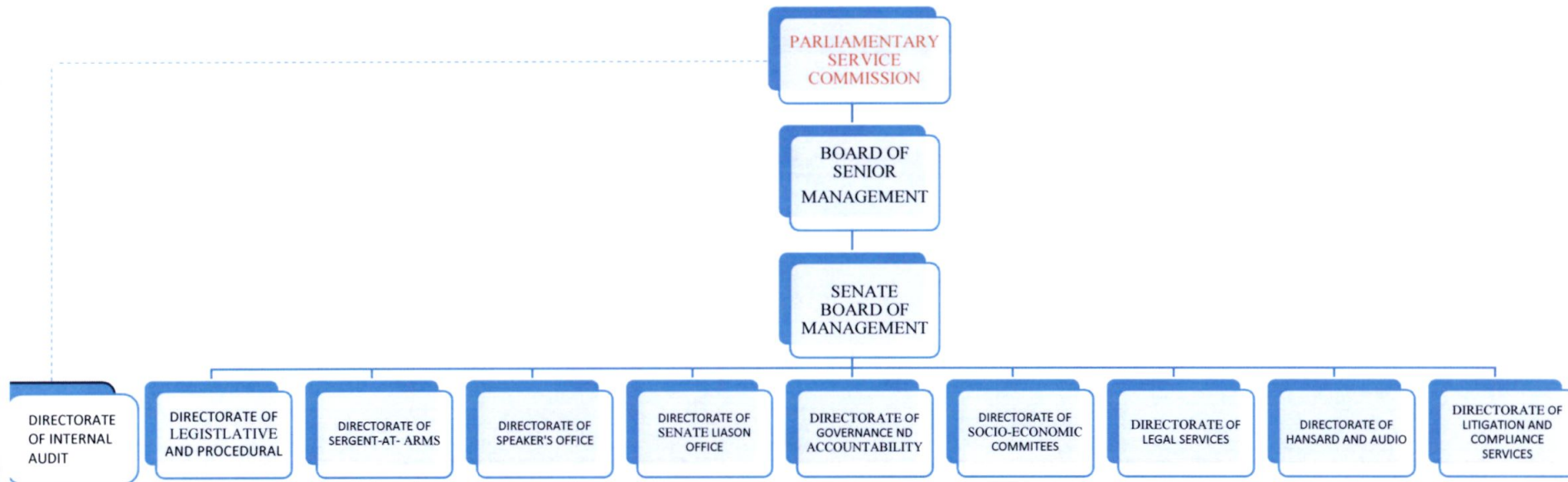
The role of the Senate is provided for in Article 96 of the Constitution which provides:

- (1) The Senate represents the counties, and serves to protect the interests of the counties and their governments.
- (2) The Senate participates in the law-making function of Parliament by considering, debating and approving Bills concerning counties, as provided in Articles 109 to 113.
- (3) The Senate determines the allocation of national revenue among counties, as provided in Article 217, and exercises oversight over national revenue allocated to the county governments.
- (4) The Senate participates in the oversight of State officers by considering and determining any resolution to remove the President or Deputy President from office in accordance with Article 145.

The overall function of the Senate is provided for under article 94 and 96 of the Constitution. Pursuant to these provisions the Senate performs three major roles; lawmaking, representation and oversight.

In exercising its legislative mandate, the Senate considers, debates and approves Bills concerning county governments as well as Bills for the amendment of the Constitution as provided for under Articles 96(1) and 110, and Chapter Sixteen of the Constitution.

Additionally, the Senate participates in lawmaking by considering the Division of Revenue Bill under Article 218(a) of the Constitution, and the County Allocation of Revenue Bill under Article 218(b) of the Constitution.



Senate's Organogram

Training and Development

Members and staff of the Senate undergo regular training and capacity building to enable them fulfil their responsibilities. During the financial year under review, Senators and staff engaged in orientation and training facilitated by credible and professional bodies on areas of Governance, Financial Management and Risk Management among other topics. The leadership of the house and house Committees underwent the following trainings during the year under review: -

Training Date	Commission Committee	Training
10 th August to 15 th August 2023	Senate Leadership	Capacity Building Seminar for the Senate Leadership
18 th August to 26 th August 2023	Committee of Powers and Privileges	Seminar for the Senate Committee of Powers and Privileges
29 th August to 4 th September 2023	Procedure and Rules Committee	Capacity Building Programme for the Procedure and Rules Committee
21 st October to 28 th October 2023	Senate Liaison Committee	Leadership and Excellence Training for the Senate Liaison Committee
15 th to 19 th January 2024	Senate Board of Management	Training on Executive Leadership program

Internal and External Audit

The Commission has established a robust internal audit function which reports to the Secretary to the Commission administratively and to the Commission Committee on Audit functionally. The Commission is further subject to external audit by the Auditor General as per the Law. Several opinions of the internal audit and the external auditor have led to establishment of good structures of governance.

Risk Management and Internal Control

The Commission is responsible for ensuring good and sound risk management and internal control system. During the year under review, the Commission approved the Risk Management Policy and the process of implementation begun. Risk Champions will be identified and trained and a risk register developed for the entire Parliamentary Service Commission together with a structure on how to mitigate against such risks.

Governance Policies

Apart from adhering the Constitution, the Parliamentary Service Act (2019) and other Laws, the Commission has established rules in form of various policies to support corporate governance. It is also mandatory for each employee to adhere to the Parliamentary Service Commission Code of Conduct and Ethics

Commission Charter

The Commission has developed a Charter which is a critical governance tool that offers guidance on roles, functions, responsibilities and power of the Commission, Commission Chair, Individual Commissioners, Commission Committees and even the Commission Secretary. The Charter is not intended to replace or amend the Parliamentary Service Act or any other Law in any way, in the event of a conflict between the Law and the Charter, the provisions of the Law shall have preference.

Code of Ethics and Conduct

The Parliamentary Service Commission has established the Parliamentary Service Commission Code of Conduct and Ethics governing the general conduct of parliamentary employees. All employees are required to adhere to this code. At the point of joining the Parliamentary Service Commission every employee is also required to sign the Official Secrets Act.

Conflict of Interest

Conflict of Interest is provided for under Part III section 12 (1) of the Parliamentary Service Commission Code of Conduct and Ethics clearly expounding on how an officer's personal interest should not conflict with their official duties. Also, Chapter 9 of the draft Commission Charter expounds on the conduct of PSC Commissioners on conflict of interest.

Public participation activities.

Public Participation is a key principle of governance. Pursuant to Article 10 of the Constitution, all state organs, officers, and public bodies must adhere to the principle of "participation of the people" when making or implementing decisions. Further, Article 201 on the principles of public finance include openness and accountability, especially by ensuring public participation in financial matters. In line with Strategic Pillar II on Public Trust, the Parliamentary Service Commission remains committed to promoting public access and participation in parliamentary processes as outlined in Article 118 of the Constitution.

One of the key initiatives to the promotion of transparency and inclusiveness has been the facilitation of public involvement in the budget preparation process. For the financial year 2024/2025, the Commission, through an open public notice, invited stakeholders to submit their views on the Medium-Term Expenditure Framework (MTEF) budget proposals. This invitation, advertised widely in newspapers, including publication on the Parliament Website, allowed the public to review the budget and provide feedback before its finalization.

The Commission also advertised procurements and external recruitment processes through these newspapers and its website so as to facilitate public participation, increase competition, and uphold the principles of fairness and equal opportunity.

Additionally, the Commission continues to uphold the principle of public participation by submitting quarterly reports to the Controller of Budget, which are publicly accessible and tabled in Parliament for review. The Commission also engages directly with elected representatives during the budgeting process, it defends its budget before the Budget and Appropriations Committee which ensures that the people's voices are reflected in the budget-making process.

These efforts, alongside public education activities like outreach activities, webinars, and participation in shows, have significantly enhanced public trust and involvement in legislative and oversight functions of the Legislature.

Article 118(1) of the Constitution of Kenya, 2010 introduced mandatory public participation in all decisions and engagements that have an effect on Kenyans. The Senate being a public entity and an arm of Government that impacts directly to the day to day lives of Kenyans in making laws, representation and oversight has ensured that the public is always involved in these three important activities. The Senate achieves this by doing public announcements through the print and mass media by inviting the public to submit memoranda. The memoranda are usually submitted to the office of the Clerk of the Senate.

4. Statement by the Chairperson Parliamentary Service Commission

It is my honor and privilege to present the annual financial report of the Senate of Kenya for the financial year 2023/2024, 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, representation, and oversight mandates.

This Statement, highlighting specific activities undertaken under the key thematic areas by the Senate during the Financial Year 2023- 2024, 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 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 holder 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 Senate, being one of the Services and reporting entity under the Parliamentary Service Commission, derives its mandate from Article 96 of the Constitution. The Senate implements the Senate Affairs Programme with an objective to strengthen the representation, legislative capacity and oversight function of the Senate.

Broadly, the roles of the Senate are Representation, Oversight and Legislation. Over the years the Vote has received its funding from the National Treasury which has enabled us to deliver service efficiently and effectively.

The Senate is at the heart of our country's democratic ethos. It is here that visionary laws are enacted, 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 Senate 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 endeavored 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 counties. Over the past financial year, our oversight function has taken center 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 endeavors reflect the Senate'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 Senate, our dedicated staff, and our stakeholders in upholding the tenets of democracy and public service.

In conclusion, this financial report is a reflection of 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 my deepest gratitude to the Members of Parliament, 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.

Pursuant to Article 254(1) of the Constitution, 2010, the Parliamentary Service Commission will be submitting its report for the financial year 2023/2024 to the President and to Parliament. This Annual Report comprehensively outlines the Senate's key achievements in the implementation of its strategic objectives towards the attainment of its vision of *a Democratic and People-Centred Parliament*. 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 Senate during the financial year 2023/2024 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 Clerk of Senate/ Secretary Parliamentary Service Commission

This annual report and financial statement detail the financial performance of the Senate for the financial year ended 30th June, 2024.

During the reporting period, the Senate implemented three programmes-

1. Senate Legislation and Oversight
2. Senate Representation, Liaison and Intergovernmental Relations
3. General Administration Planning and Support Services

During the period, the Senate had a total approved budget of KShs. 7,404,000,000 of which all was for recurrent expenditure. This was voted as below;

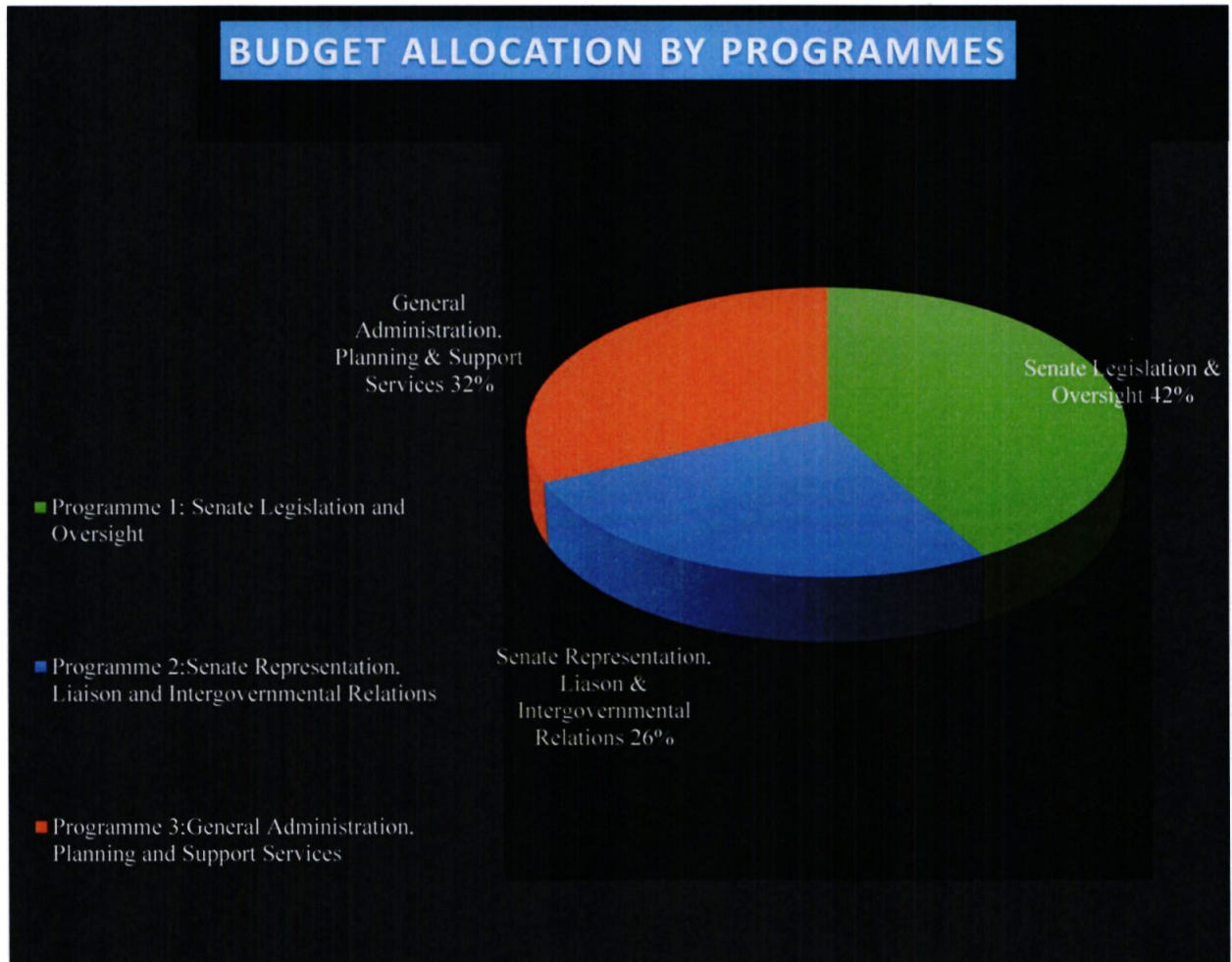
Program	Amount
	Ksh
Senate Legislation and Oversight	3,112,150,000
Senate Representation, Liaison and Intergovernmental Relations	1,936,699,100
General Administration Planning and Support Services	2,355,150,900
Total	7,404,000,000

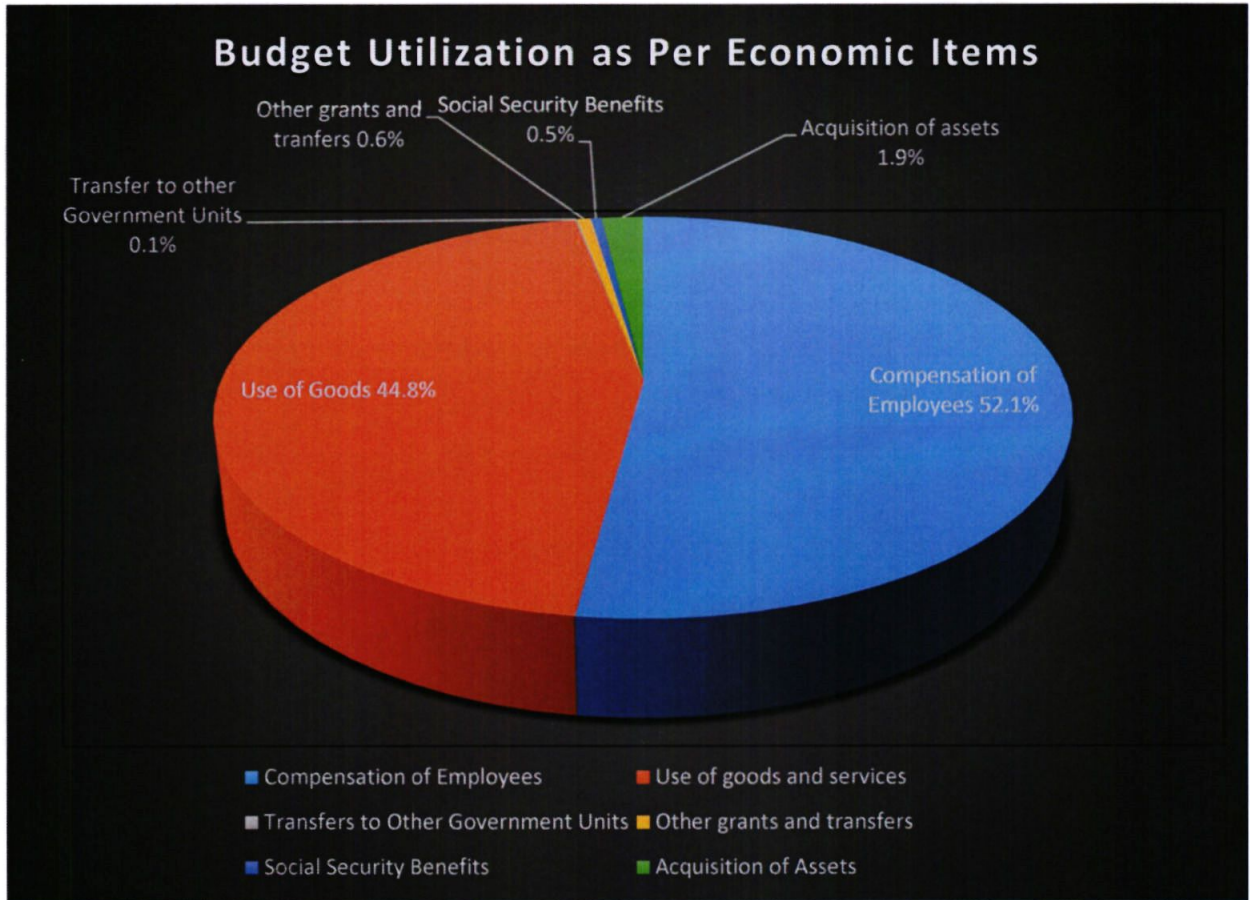
Further in terms of economic classification, the approved budget was classified as follows, KShs 3,983,184,067 for compensation to employees; KShs. 3,185,382,786 for use of goods and services; KShs. 15,100,000 for transfers to other government units; KShs. 40,000,000 for other grants and transfers; KShs. 40,833,147 for social security benefits; and KShs. 139,500,000 for acquisition of assets.

The actual expenditure includes KShs. 3,596,187,401.45 for compensation to employees; KShs. 3,090,540,096 for use of goods and services; KShs. 7,550,000 for transfers to other government units; KShs. 40,000,000 for other grants and transfers; KShs. 34,121,489 for social security benefits; and KShs. 129,190,015.50 for acquisition of assets. The Senates' expenditures are financed by exchequer receipts.

The total receipts accrued for the Senate during the financial year amounted to KShs. 7,309,680,339. By the end of 2023/2024, Senate had utilized KShs. 6,897,589,002 indicating an

under expenditure of KShs. 412,091,337. The fund balance held by the Senate at the end of the financial year is KShs. 412,091,337 as cash and cash equivalent.





The utilization of resources allocated translates to a 93% budget performance. During the period, the Senate focused on key deliverables funded under the program-based budget which included processing various bills, motions and petitions. The Senate further facilitated Honourable Senators to effectively discharge their constitutional role of legislation, representation and oversight.

Sign _____

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

6. Statement of Performance Against Predetermined Objectives for The Fy 2023/2024

Article 128(2) of the Constitution provides that the offices of the Clerks and the offices of the members of the staff of the Clerks shall be offices in the Parliamentary service. The Senate Service being one of the services under the Parliamentary Service is implementing the Strategic plan 2019-2030 under the theme “Bringing Parliament closer to the people: Taking Responsibility” with a mission to facilitate Members of Parliament to effectively and efficiently discharge their Constitutional mandate of representation, legislation and oversight.

The Senate implemented the following strategic pillars and strategic objectives in the FY 2023/2024;

Strategic Pillar (SP)		Strategic Objective (SO)	
SP 1	Effective Representation, Legislation and Oversight	SO 1	To improve the process of representation, legislation and oversight
		SO 2	To strengthen the capacity of Members of Parliament to execute their constitutional mandate
		SO 3	To strengthen devolution and the capacity of devolved Units
		SO 4	To mainstream monitoring and evaluation for legislation and oversight
		SO 5	To strengthen knowledge and evidence-based decision making in the legislature
		SO 6	To Develop the Capacity and Capability of CPST as a Centre of Excellence in Legislative Studies
SP 2	Excellence in Service delivery	SO 7	To institutionalize performance management systems across the Parliamentary Service
		SO 8	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner

Strategic Pillar (SP)		Strategic Objective (SO)	
		SO 10	To enhance staff wellness for efficient service delivery
SP 3	Public Trust	SO 11	To enhance the involvement of the public in legislation and oversight
		SO 12	To strengthen parliamentary diplomacy, partnerships and linkages
		SO 13	To enhance parliamentary outreach and promote ideals of parliamentary democracy
SP 4	Embrace and Implement and E-Parliament	SO 14	To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery
		SO 15	To leverage on ICT in all processes and operations of Parliament
SP 5	Embrace Green Compliant Parliament	SO 16	To Adopt and Implement Modern Energy Management Systems in Parliament Strategies
		SO 17	To Adopt and Implement Modern Waste Recycling Technologies in Parliament
SP 6	Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament	SO 18	To create a Parliamentary Square
		SO 19	To provide adequate facilities for Members and staff of Parliament
SP 7	Enhanced and	SO 20	To Mobilize Sufficient Financial Resources to Fund Parliamentary Programs Strategies

Strategic Pillar (SP)	Strategic Objective (SO)	
sustained Financial Resource Base	SO 21	To Enhance Efficiency in Procurement of Goods and Services Strategies
	SO 22	To Enhance Efficiency in Resource Utilization, Monitoring and Evaluation Strategies

Progress on the attainment of Strategic Objectives

In line with its mandate the Senate held a total of 119 sitting and transacted a wide array of business. Senate Committees held 846 Sittings to consider various businesses in line with the specific mandates, during which they also engaged various stakeholders.

On legislative proposals and bills 73 Bills were published in the senate. Following the introduction of bills in the House by way of First Reading, they stand committed to the relevant Standing Committee for the consideration and thereafter preparation and tabling of a report in the Senate. On processing and managing Questions, 122 Questions were processed, 52 of which were responded to. A total of 449 Statements were facilitated.

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
<i>Senate Legislation and Oversight</i>	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of bills published	73	42 were introduced
	To strengthen devolution and the	Strengthened Democratic Governance	Number of Motions	106	75 Adopted/ Concluded

	capacity of devolved Units				
	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Questions	112	52 Questions were responded to
	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Petitions	57	20 concluded
	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Statements	615	449 were Senator to Committee
	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Messages	62	49 messages to and from the National Assembly, 5 from H.E President

	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Papers Laid	678	
	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of communications issued by the Chair	93	
	To strengthen devolution and the capacity of devolved Units and constituency offices	Strengthened Democratic Governance	Number of impeachments processed	3	Siaya County Deputy Governor, Meru County Governor and Kisii County Deputy Governor
Senate Representation, Liaison and Intergovernmental Relations	To strengthen parliamentary diplomacy,	Enhanced Parliamentary Image for Sustained	Number of visiting delegations	242	212 delegations from various institutions

	partnerships and linkages	Public Engagement			
	To enhance parliamentary outreach and promote ideals of parliamentary democracy	Enhanced Parliamentary Image for Sustained Public Engagement	Number of outreach programmes	4	Devolution conference and Senate Mashinani, EAC Inter-parliamentary Games
	To strengthen the capacity of Members of Parliament to execute their constitutional mandate	Effective and Efficient Utilization of Resources for Positive Impact	Percentage Number of Senators trained on various issues related to key constitutional mandate	100%	Training for Senate leadership and Committees
	To enhance the involvement of the public in legislation and oversight	Enhanced Parliamentary Image for Sustained Public Engagement	Number of public engagements and call for memorandum	117	Call for Memoranda and Public engagement on legislative activities
General Administration Planning and Support Services	To strengthen the capacity of staff to facilitate Members in	Effective and Efficient Utilization of Resources	Number of staff trained	427	Various workshops, seminars, attachment and training programmes

	discharging their constitutional duties in an effective and efficient manner	for Positive Impact			
	To enhance staff wellness for efficient service delivery	Increased efficient service delivery	Number of wellness programmes	4	Various activities included health talks, sports day and tree planting
	To provide adequate facilities for Members and staff of Parliament	Increased efficient service delivery	Number of vehicles	2	Vehicles for facilitation of Senate Leadership
	To provide adequate facilities for Members and staff of Parliament	Increased efficient service delivery	Estate maintained	100%	Maintenance of the Chamber
	To Enhance Efficiency in Resource Utilization, Monitoring and Evaluation Strategies	Increased efficient service delivery	Number of Financial and budget implementation report	8	Statutory reports

7. Management Discussion and Analysis

The Senate Vote 2044 was created and operationalised in this financial year under review 2023/2024. Previously the resources for funding the programmes of the Senate were voted and accounted for under Parliamentary Service Commission (PSC) Vote 2041.

Article 249 (3) of the Constitution provides that **Parliament shall allocate adequate funds to enable each Commission and independent office to perform its functions, and the budget of each Commission and independent office shall be a separate vote.** In this regard, the 6th Parliamentary Service Commission, at its Special Meeting held on 19th March, 2023, resolved that the Parliamentary Service Commission Vote 2041, which catered for both the Commission and the Senate, be split into two separate Votes so as to provide for a distinct Vote for the Senate. FY 2023/24 was therefore, the first year that the Senate Vote 2044.

The Senate Vote 2044, implemented three programmes in the FY23-24, namely-

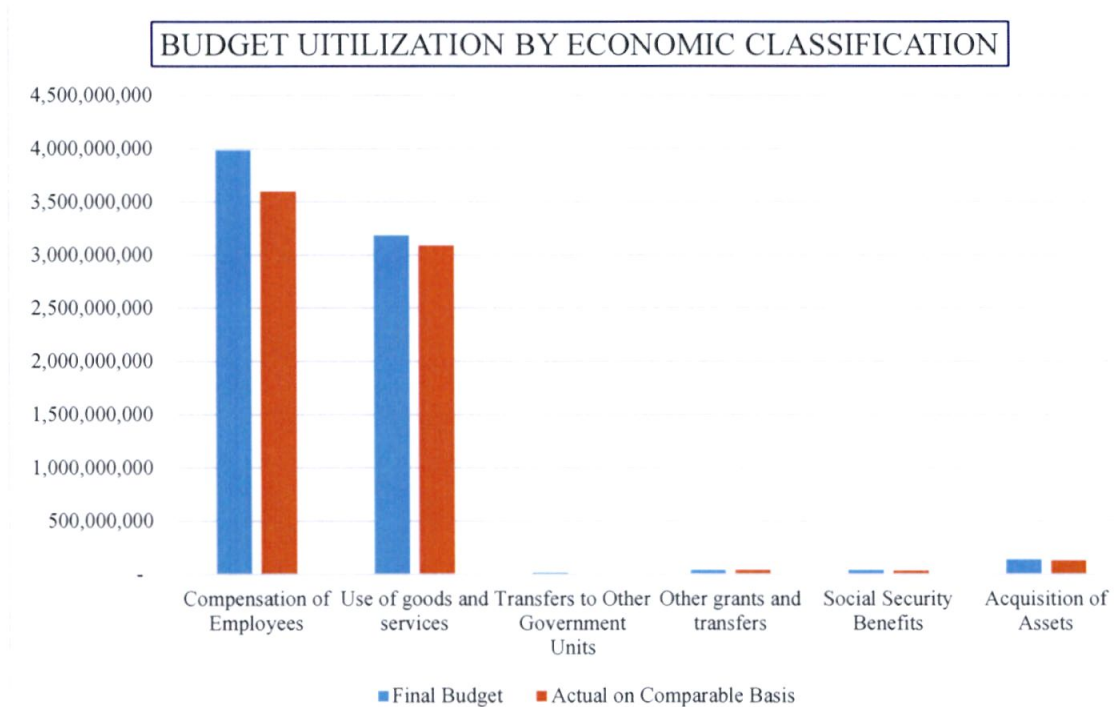
1. Senate Legislation and Oversight
2. Senate Representation, Liaison and Intergovernmental Relations
3. General Administration Planning and Support Services

In the Financial Year 2023/24 the Senate Vote 2044 was allocated **KShs. 7.159 Billion**. During the year the Vote got additional funding of **KShs. 254 Million**, for purposes of funding the activities of the National Dialogue Committee, activities of Senate Committees, County offices and employer contribution for Housing Levy. Consequently, the Senate Vote had approved estimates of **KShs. 7.404 Billion**.

The actual expenditure for the period under review was **KShs. 6.898 Billion**. This translates to **93% budget utilization**.



In terms of specific budget items compensation to employees, use of goods, other grants and transfers and acquisition of assets had a budget utilization of 93%, 97%, 100%, and 94%.



Transfer to other government units with an approved budget estimate of **KShs. 15.1 Million** had a budget utilization of 50% on account of single car grant claim during the period.

The Financial Year 2023/2024 annual work plans and the budget Estimates were anchored in the institutional Strategic Plan 2019-2030, the plans provided for activities geared towards facilitating Honourable Senators to execute their constitutional mandate of legislation, representation and oversight.

The major achievements based on the planned outputs/services include provision of services and facilities to Members to enable them fulfil their constitutional mandate of legislation representation and oversight. Co-ordination and management of the Senate activities. Organizing various capacity building programmes for Senators and staff as well as outreach, wellness and sports to enhance parliamentary image for sustained public engagement.

The main challenge the Vote continues to experience is serious budgetary constraints i.e. underfunding of critical House business and infrastructure and Committee activities. This has resulted in postponement and or scaling down of strategic activities which impacts negatively on the Senate constitutional mandate. The Vote will continue engagements with the Parliamentary Service Commission and other key stakeholders among them the National Assembly Budget and Appropriations Committee and the National Treasury for adequate resource allocation and exchequer releases. The Senate further endeavours to enhance public participation and outreach in its programmes and activities.

8. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

The role of the Parliamentary Service Commission as provided for under Article 127(6) brings to the fore the prominence of Parliament as one of the three Arms of Government. Parliament contributes to the socio-economic development of this country. As such, the Parliamentary Service Commission developed a Strategic Plan 2019–2030.

This Strategic Plan is anchored on the national economic blue print Vision 2030. The plan spells out the road map to achieving middle income status by 2030. The transition from a unicameral to a bicameral Parliament took place during the implementation of the second Medium Term Plan (MTP) 2012–2017. Currently, the MTP III coupled by the implementation of the Big Four Agenda is expected to inform programs and activities across all sectors. Vision 2030 is premised on three pillars, namely, economic, social and political. As such, all ministries, departments and agencies (MDAs) are required to align their Strategic Plans to the Vision 2030 and subsequently the Big Four Agenda so as to contribute to the achievement of the national goals as espoused in the Vision. The contribution of Parliament to the Vision 2030 is through its roles as provided in Article 94 and 95. This is in terms of legislation, oversight, participatory representation and appropriation of funds for expenditure. Parliament, therefore, supports the critical sectors identified as enablers of economic and social development by providing an enabling environment for socioeconomic development. Parliament's Strategic Plan takes cognisance of these expectations.

ii) Environmental performance

This has been achieved through the strategic pillars and objectives in the strategic plan;

i) Strategic Pillar V-Embrace Green Compliant Parliament

The pillar is in response to the global push for sustainable environmentally friendly processes in the midst of finite natural resources. This pillar will be supported by among other strategies power saving and use of natural energy, rainwater harvesting, solid waste management and the proper storage and disposal of obsolete furniture.

- ii) **Strategic Objective 17:** To adopt and implement modern energy management systems in Parliament to adopt and implement modern waste recycling technologies in Parliament which will lead to Sustained Environmentally Friendly Processes.

iii) **Employee Welfare**

The Senate applies the provisions of the Kenyan constitution on recruitment of staff particularly Article 24 which stipulates that there shall be no discrimination against any person based on race, sex, pregnancy, age, religion, disability, conscience, social beliefs, ethnicity, culture language or birth.

The Parliamentary Service Commission in the year 2009 approved a staff training policy for parliamentary staff as part of its mandate under the then Constitution of Kenya (Amendment) Act No. 3 of 1999 and the Parliamentary Service Act, 2000. This was in line with the comprehensive ten-year PSC Strategic Plan 2008-2018 approved in December 2008. The Training policy has been in effect since.

The Senate is fully committed to promoting an environment of structured and systematic training, learning and continuing professional development of its entire staff to enable them to perform their duties effectively and efficiently.

This Training and development policy attempts to consolidate provisions of the various documents and BoSM resolutions on training while at the same time addressing emerging issues in training and development.

In line with the national development blue print Vision 2030, the policy emphasizes on cost, the policy emphasis on cost effectiveness and efficiency to service as it seeks to facilitate career growth among the Parliamentary Service Commission staff.

The policy ensures that funds allocated to the training item in the vote are used only in areas of priority, and that there is fairness in the distribution of training resources.

The policy further aims at equipping the Parliamentary Service employees with the necessary knowledge, skills and attitudes which will in turn facilitate appropriate placement and succession management.

The specific objectives of this policy are to -

- (i) Ensure that training and capacity building activities advance national goals and organizational objectives;

- (ii) Streamline the system of identifying staff for training;
- (iii) Develop high level of competence among staff with a view to enhance effectiveness, efficiency and overall productivity;
- (iv) Provide basis for succession planning and management;
- (v) Ensure that funds on training and development are focused on priority areas;
- (vi) Enhance equity in training;
- (vii) Develop and apply standards and measurements, which link training outputs to performance;
- (viii) Source and allocate funds for training.

iv) *Market place practices-*

The Senate has put in place the following practices with respect to:

a) Suppliers

The Commission procurement process is guided by the provisions of the Public Procurement and Asset Disposal Act, 2015. During the year, the Senate implemented the following strategies:

- (i) Developed clear requirements, and TORs to discourage any misinterpretation by the supplier.
- (ii) Advertised for registration of suppliers to develop a pool of suppliers to enhance competition.
- (iii) Advertised all its open tender opportunities through its website to ensure interested suppliers access similar information.
- (iv) Ensure that pending bills were maintained at their lowest at any given period.

b) Customers/ Constituents

The Senate key stakeholders who can also be termed as its customers are the Members of parliament, permanent and contracted staff. The following strategies were applied to ensure customer satisfaction:

- (i) Ensured public participation in the development of reporting templates and tools.
- (ii) Responded to all technical queries from constituents on financial reporting and internal auditing within 14 days.

(iii) Ensured all reports, developed tools, templates and resources are available for use by our constituents through various forums including the Parliamentary Service Commission website.

(iv) Ensured constant communication to our key stakeholders on any areas of development.

c) Stakeholders

The Senates' mandate requires key stakeholder engagement and management. The following strategies were implemented by the Commission to ensure seamless operations with key stakeholders:

- (i) Stakeholder mapping and reaching out to introduce the mandate of Legislature.
- (ii) Regular meetings with stakeholders.
- (iii) Partnership in areas of mutual interest

Role of Stakeholders

Stakeholder	Role
Members of Parliament	Make laws and policies, oversee the spending of public expenditure, and represent the people's interests.
Staff of the Commission	Improve service delivery to the Members of Parliament and other clientele in implementation of the programs of the Commission.
The Public	Participate in the parliamentary processes.
Government Ministries, Departments and Agencies (MDAs)	Implement the laws that have been passed by Parliament, provide information to Parliament for informed decision making.
County Governments	Prudently use resources at the county levels.
Private Sector	To adhere to the laws in place, give a feedback and regular engagement on areas that require enhanced oversight.

v) Community Engagements**Participation in Standard Chartered Marathon**

In the Financial Year 2023/2024, staff from the Senate participated in the Standard Chartered Marathon which brings together world renowned athletes and marathon enthusiasts to take in an event that raises funds for the “seeing is believing” initiative. This initiative calls for the eradication of avoidable blindness among children under the age of nine years. The initiative was launched in 2003, as part of Standard Chartered Bank 150th anniversary celebrations. Since its launch, the “seeing is believing” program has helped more than 23 million people, giving more than 2.78 million people their sight back. Proceeds from the Marathon also supports the Future Makers global initiative to tackle social and economic inequality focusing on disadvantaged young people, women and persons living with a disability.

vi) Public participation activities

Public Participation is a key principle of governance. Pursuant to Article 10 of the Constitution, all state organs, officers, and public bodies must adhere to the principle of “participation of the people” when making or implementing decisions. Further, Article 201 on the principles of public finance include openness and accountability, especially by ensuring public participation in financial matters. In line with Strategic Pillar II on Public Trust, the Senate remains committed to promoting public access and participation in parliamentary processes as outlined in Article 118 of the Constitution.

One of the key initiatives to the promotion of transparency and inclusiveness has been the facilitation of public involvement in the budget preparation process. For the financial year 2024/2025, the Commission, through an open public notice, invited stakeholders to submit their views on the Medium-Term Expenditure Framework (MTEF) budget proposals. This invitation, advertised widely in newspapers, including publication on the Parliament Website, allowed the public to review the budget and provide feedback before its finalization.

The Commission also advertised procurements and external recruitment processes through these newspapers and its website so as to facilitate public participation, increase competition, and uphold the principles of fairness and equal opportunity.

Additionally, the Senate continues to uphold the principle of public participation by submitting quarterly reports to the Controller of Budget, which are publicly accessible and tabled in Parliament for review. The Commission also engages directly with elected representatives during the budgeting process, it defends its budget before the Budget and Appropriations Committee which ensures that the people's voices are reflected in the budget-making process.

These efforts, alongside public education activities like outreach activities, webinars, and participation in shows, have significantly enhanced public trust and involvement in legislative and oversight functions of the Legislature.

vii) Compliance with laws and regulations among others

The Commission endeavours to ensure that its systems and operations are compliant with the Constitution and other legal frameworks including the Leadership and Integrity Act, 2012, which promotes ethical conduct among public officials, the Public Finance Management Act, 2012, and its Regulations (2015), which govern prudent use of public funds, and the Public Procurement and Asset Disposal Act, 2015, and its Regulations (2020) for ensuring transparency, fairness, and accountability in procurement processes. Moreover, the Commission complies with all court orders, including those that have been adverse to it, demonstrating its respect for the rule of law and the Judiciary.

The Internal Audit function of the Commission also audits its governance processes so as to highlight and gaps and risks requiring the attention of the Commission.

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 Clerk of the Senate/Secretary of the Parliamentary Service Commission is the accounting officer responsible for the preparation and presentation of the Senates' 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, 2024. 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.

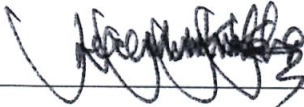
The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the Senates' financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Senate financial statements give a true and fair view of the state of Senates' transactions during the financial year ended June 30, 2024, and of the Senate 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 Senate 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

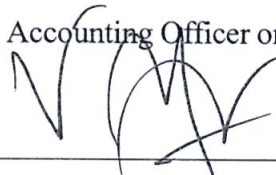
covenants (where applicable), and that the Senate funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Senates financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The financial statements were approved and signed by the Accounting Officer on 27/09 2024



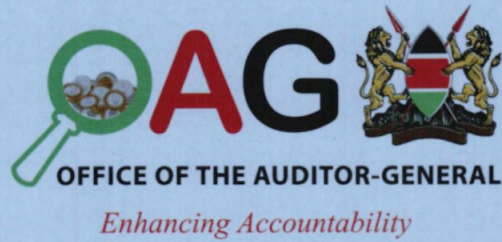
Clerk of the Senate/Secretary
Parliamentary Service Commission
Name: Jeremiah M. Nyegenye, CBS



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK M/NO. 7612

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE SENATE FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 The Senate set out on pages 1 to 17, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of The Senate as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The Senate 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

As disclosed in Annex 1 to the financial statements, the Senate had pending bills amounting to Kshs.425,554,969, which were not settled as at 30 June, 2024, but were carried forward to 2024/2025 financial year. Audit, inspection as at 17 December, 2024 revealed Kshs.397,082,852 had been settled leaving an outstanding balance of Kshs.28,472,117. Management attributed non-settlement of the bills to inadequate funding by The National Treasury.

Failure to settle pending bills in the year they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to xlix which comprise of Key Information and Management, Statement of Governance, Statement by the Chairperson Parliamentary Service Commission, Statement by Clerk of the Senate, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

Irregular Use of Low Value Method of Procurement

The statement of receipts and payments reflects an expenditure of Kshs.3,090,540,096 for use of goods and services of as disclosed in Note 3 to the financial statements. The expenditure includes an amount of Kshs.807,188,520 relating to other operating expenses, out of which, Kshs.11,428,868 and Kshs.18,192,000 was in respect of operational and transport expenditure respectively in sampled six (6) County Senator Offices. Although the expenditure was above the threshold for low value procurement method, Management of the County Senate offices did not apply alternative procurement methods as required under Section 91 of the Public Procurement and Asset Disposal Act, 2015, but procured the above goods and services directly through cash purchases.

Further, the expenditure was not supported with approved work plans and ETR receipts and some store items were not acknowledged on receipt, or recorded in the stores ledger and issued as per requisitions.

In the circumstances, the regularity and value for money of the expenditure amounting to Kshs.29,620,868 could not be confirmed.

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weak Internal Controls in Payment of Mileage Allowances

The statement of receipts and payments reflects an amount of Kshs.3,090,540,096 spent on use of goods and services as disclosed in Note 3 to the financial statements. The amount includes Kshs.1,204,969,124 related to domestic travel and subsistence, out of which Kshs.40,182,653 was incurred as claimable mileage allowance paid to Senators travelling to and from their counties using personal vehicles. However, the claims were only supported by a transport claim form, and there were no controls or additional documentation in place to verify that a member had travelled, which would justify the payment of the allowance.

In the circumstances, the lack of internal controls in payment of claimable allowances may lead to loss of public funds.

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 the Commissioners

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 controls 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 overall governance.

In preparing the financial statements, the Management is responsible for assessing The Senate's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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.

The Commissioners are responsible for overseeing The Senate's financial reporting process, reviewing the effectiveness of how Management monitors compliance with

relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

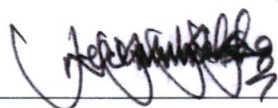
Nairobi

20 December, 2024

11. Statement of Receipts and Payments for the Year ended 30th June 2024

Description	Note	2023/2024 Kshs	2022/2023 Kshs
RECEIPTS			
Transfers from National Treasury	1	7,309,680,339	-
TOTAL REVENUES		7,309,680,339	-
PAYMENTS			
Compensation of Employees	2	3,596,187,401	-
Use of goods and services	3	3,090,540,096	-
Transfers to Other Government Units	4	7,550,000	-
Other grants and transfers	5	40,000,000	-
Social Security Benefits	6	34,121,489	-
Acquisition of Assets	7	129,190,016	-
TOTAL PAYMENTS		6,897,589,002	-
SURPLUS/DEFICIT		412,091,337	-

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 27/09/2024 and signed by:



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

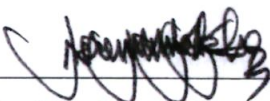



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK M/NO. 7612

12. Statement Of Financial Assets and Financial Liabilities As At 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	412,091,337	-
Cash Balances	8B	-	-
Total Cash And Cash Equivalents		412,091,337	-
Accounts Receivables - Outstanding Imprest		-	-
TOTAL FINANCIAL ASSETS		412,091,337	-
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits		-	-
NET FINANCIAL ASSETS		412,091,337	-
REPRESENTED BY			
Fund balance b/fwd		-	
Surplus/deficit		412,091,337	-
Prior year adjustments		-	
NET FINANCIAL POSITION		412,091,337	-

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 27/09/2024 and signed by:


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


 Deputy Director, Finance and Accounting
 Name: Daniel Ngumbao
 ICPAK M/NO. 7612

.....
 The RT. Hon. (Dr) Moses M. Wetangula, EGH, MP, Speaker National Assembly/ Chairman,
 Parliamentary Service Commission.

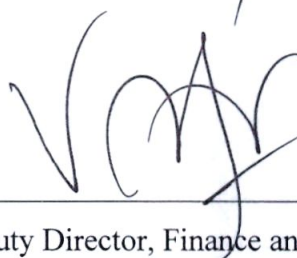
13. Statement of Cash Flows For The Year Ended 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	7,309,680,339	-
		7,309,680,339	-
Payments for operating expenses			
Compensation of Employees	2	3,596,187,401	-
Use of goods and services	3	3,090,540,096	-
Grants and transfers to other government units	4	7,550,000	-
Other grants and transfers	5	40,000,000	-
Social Security Benefits	6	34,121,489	-
		6,768,398,986	-
Adjusted for:			
Changes in receivables		-	-
Net cashflow from operating activities		541,281,353	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(129,190,016)	-
Net cash flows from Investing Activities		(129,190,016)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		412,091,337	
Cash and cash equivalent at BEGINNING of the year		-	
Cash and cash equivalent at END of the year	8	412,091,337	-

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 27/09/2024 and signed by:



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



 Deputy Director, Finance and Accounting
 Name: Daniel Ngumbao
 ICPAK M/NO. 7612

14. Statement of Comparison of Budget and Actual Amounts for FY 2023/2024

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
	K shs	K shs	K shs	K shs	K shs	
RECEIPTS						
Exchequer releases	7,158,000,000	245,000,000	7,403,000,000	7,309,680,339	93,319,661	99%
Other Receipts	1,000,000	-	1,000,000	-	1,000,000	0%
Total Receipts	7,159,000,000	245,000,000	7,404,000,000	7,309,680,339	94,319,661	99%
Payments						
Compensation of Employees	3,939,184,067	44,000,000	3,983,184,067	3,596,187,401	386,996,666	90%
Use of goods and services	2,977,882,786	207,500,000	3,185,382,786	3,090,540,096	94,842,690	97%
Transfers to Other Government Units	15,100,000	-	15,100,000	7,550,000	7,550,000	50%
Other grants and transfers	40,000,000	-	40,000,000	40,000,000	-	100%
Social Security Benefits	40,833,147	-	40,833,147	34,121,489	6,711,658	84%
Acquisition of Assets	146,000,000	- 6,500,000	139,500,000	129,190,016	10,309,985	93%
Grand Total	7,159,000,000	245,000,000	7,404,000,000	6,897,589,002	506,410,998	93%
Surplus/Deficit	-	-	-	412,091,337		

Notes

(a) Variance analysis:

The budget execution was smooth for the financial year of operation despite delays in Exchequer releases. The following expenditures were below 90% for reasons explained below:

Other receipts

This is budgeted in case of accounting for any proceeds from the sale of assets within the financial year. For the year 2023/2024, there were no assets sold by the Senate.

Transfer to other government Units

This is a provisional motor vehicle reimbursement budget for members of Parliament. The utilization depends on the cases reported within the year. For the year 2023/2024 there was only one case hence low budget absorption.

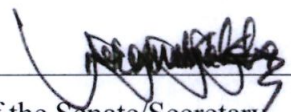
Social Security Benefits (84%)

This is a provisional budget for social security of Members and staff of Parliament. The utilization depends on the cases reported within the year. For the year 2023/2024, there were few cases hence slightly lower than 90% budget absorption.

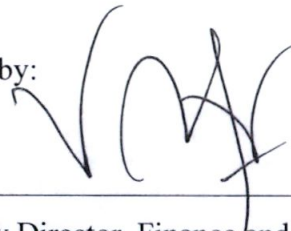
(b) Reallocations within the year:

The difference between the original and final budget of KShs.s. 245,000,000 is a result of the two supplementary done during the financial year.

The entity financial statements were approved on 27/09/ 2024 and signed by:



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



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK M/NO. 7612

13. Budget Execution by Programmes and Sub-Programmes for FY 2023/2024

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024			2023/2024	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1; Senate Legislation and Oversight	3,056,650,000	55,500,000	3,112,150,000	2,938,480,526	173,669,474
Sub-programme 1; Legislative & Procedural services	2,899,150,000	62,000,000	2,961,150,000	2,804,324,327	156,825,673
Sub-programme 2; Legislative Support Services	157,500,000	- 6,500,000	151,000,000	134,156,199	16,843,801
Programme 2; Senate Representation, Liaison and Intergovernmental Relations	1,783,199,100	153,500,000	1,936,699,100	1,788,063,629	148,635,471
Sub-programme 1; Senate Representation	1,702,199,100	79,000,000	1,781,199,100	1,639,246,461	141,952,639
Sub-programme 2; Liason & Outreach	81,000,000	74,500,000	155,500,000	148,817,168	6,682,832
Programme 3; General Administration Planning and Support Services	2,318,150,900	36,000,000	2,355,150,900	2,171,044,847	184,106,053
Sub-programme 1; General Administrative Services	2,105,600,900	52,500,000	2,158,100,900	2,004,307,315	153,793,585
Sub-programme 2; Planning & Support Services	212,550,000	- 16,500,000	197,050,000	166,737,532	30,312,468
Total	7,158,000,000	245,000,000	7,404,000,000	6,897,589,002	506,410,998

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 Senate. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

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

a) Recognition of Receipts

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

(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 Parliamentary Service Commission.

Significant Accounting Policies

(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 2024, 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 recognized 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 Parliamentary Service Commission.

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 2 to the financial statements.*

vi) In-kind contributions

In-kind contributions are donations that are made to the Senate 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 Senate 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.

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. As of 30th June, there were no 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

Significant Accounting Policies (Continued)

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.

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. *This summary is disclosed as an annexure 1 to the financial statements.*

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 2023 for the period 1st July 2023 to 30th June 2024* as required by Law and there were two 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) 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 2024*.

Significant Accounting Policies (Continued)

i) 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.

j) 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 Senate 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.

Notes to the Financial Statements

1 Exchequer releases

Description	2023/2024	2022/2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,577,445,637	-
Total Exchequer Releases for quarter 2	1,959,065,986	-
Total Exchequer Releases for quarter 3	970,657,153	-
Total Exchequer Releases for quarter 4	2,802,511,563	-
TOTAL	7,309,680,339	-

Below is the summary of how much and when we received the exchequer per quarter.

Txn. Date	Reference No.	Transaction Details	Amount
			Ksh
2023-07-28	FT23209SOG2R	Transfer from Exchequer	387,922,731
2023-08-11	FT23223149NG	Transfer from Exchequer	100,239,157
2023-08-30	FT24054LIG8H	Transfer from Exchequer	421,128,357
2023-09-25	FT23242WZBFM	Transfer from Exchequer	243,740,092
2023-09-26	FT23268L63TV	Transfer from Exchequer	424,415,300
Quarter 1 Sub Totals			1,577,445,637
2023-10-26	FT232696KY2S	Transfer from Exchequer	427,115,500
2023-11-24	FT23352V51YH	Transfer from Exchequer	429,120,700
2023-12-18	FT232993MO3D	Transfer from Exchequer	196,639,523
2023-12-20	FT2410225TB9	Transfer from Exchequer	474,976,480
2023-12-27	FT23328D1Y2B	Transfer from Exchequer	431,213,783
Quarter 2 Sub Totals			1,959,065,986
2024-01-31	FT23354DVS10	Transfer from Exchequer	432,812,780
2024-02-23	FT23361XKLRC	Transfer from Exchequer	104,589,387
2024-03-05	FT24109SMC6M	Transfer from Exchequer	433,254,986
Quarter 3 Sub Totals			970,657,153
2024-04-08	FT24031CZD5R	Transfer from Exchequer	435,827,100
2024-04-11	FT24065K4SD0	Transfer from Exchequer	379,970,245
2024-04-18	FT24099VPW6G	Transfer from Exchequer	319,606,525
2024-04-26	FT241172L7X5	Transfer from Exchequer	434,011,182
2024-05-22	FT24162YKRTS	Transfer from Exchequer	379,970,245
2024-06-10	FT24143BL58Y	Transfer from Exchequer	430,221,988
2024-06-26	FT241778518W		422,904,278
Quarter 4 Sub Totals			2,802,511,563
Grand Totals			7,309,680,339

2 Compensation to Employees

Description	2023/2024	2022/2023
	KShs	KShs
Basic Salaries - Permanent Employees	791,022,157	-
Basic Wages - Temporary Employees	812,700,573	-
Personal Allowances paid as part of Salary	1,859,171,920	-
Personal Allowances paid as Reimbursements	23,997,530	-
Employer Contributions to Compulsory National Social Security Schemes	21,612,570	-
Social Benefit Schemes Outside Government	87,682,651	-
TOTAL	3,596,187,401	

3 Use of Goods and Services

Item Description	2023/2024	2022/2023
	KShs	KShs
Communication, supplies and services	2,984,000	-
Domestic Travel and Subsistence, and Other Transportation Costs	1,204,969,124	-
Foreign Travel and Subsistence, and other transportation costs	623,557,593	-
Printing , Advertising and Information Supplies and Services	40,722,233	-
Rental of produced assets	1,856,171	-
Training Expenses	201,613,945	-
Hospitality Supplies and Servi	75,239,215	-
Specialised Materials and Supp	23,805,296	-
Office and general supplies and services	32,610,313	-
Fuel Oil and Lubricants	35,499,999	-
Other Operating Expenses	807,188,520	-
Routine Maintenance - Vehicles	20,354,351	-
Routine maintenance – other assets	20,139,336	-
TOTAL	3,090,540,096	-

Notes to the Financial Statements (Continued)

4 Grants and Transfers to other Government Entities

Description	2023/2024	2022/2023
	KShs	KShs
Other Capital grants and transfers	7,550,000	
TOTAL	7,550,000	-

5 Other Grants and Transfers

	2023/2024	2022/2023
	KShs	KShs
Grants and Transfers to Foreign Governments	-	-
Membership Fees and Dues and Subscriptions to International Or	40,000,000	-
Membership Fees and Dues and Subscriptions to International Or	-	-
Scholarships and other Educational Benefits	-	-
Emergency Relief and Refugee Assistance	-	-
Grants to Small Businesses, Cooperatives, and Self Employed	-	-
Total	40,000,000	-

6 Social Security Benefits

	2023/2024	2022/2023
	KShs	KShs
Government pension and retirement benefits	33,369,374	-
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	752,115	
Social Benefits to the aged (above 70 years)	-	
TOTAL	34,121,489	-

Notes to the Financial Statements (Continued)

7 Acquisition of Assets

Description	2023/2024	2022/2023
	KShs	KShs
Refurbishment of Buildings	4,768,126	-
Purchase of Vehicles and Other Transport	95,137,104	-
Purchase of Office Furniture and General	20,516,140	-
Purchase of Specialised Plant, Equipment and	8,768,646	-
TOTAL	129,190,016	-

8 Cash and Bank Accounts

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts (Note 8 A)	412,091,337	-
Cash on Hand (Note 8 B)	-	-
Total	412,091,337	-

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2023/2024	2022/2023
				Kshs	Ksh
Central Bank of Kenya, 1000724927, KES		Recurrent	1	412,091,337	-
Total				412,091,337	-

8B: Cash on hand

	2023/2024	2022/2023
	KShs	KShs
Cash in Hand – Held in domestic currency-REC	-	-
TOTAL	-	-

9 OTHER IMPORTANT DISCLOSURES

13.1 Pending Accounts Payable (See Annex 1)

	Balance B/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	-	19,639,788	-	19,639,788
Supply of services	-	378,474,891	-	378,474,891
Parliamentary Catering Fund	-	27,440,290	-	27,440,290
Total	-	425,554,969	-	425,554,969

These are goods and services consumed or offered during the FY 2023-2024 and were not paid by close of the year mainly because of lack of exchequer.

The pending accounts payables also includes an amount of Ksh. 27,440,290 in relation to the Parliamentary Catering Fund being a related party.

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced /Contracted	Particulars	Original Amount	Balance at the beginning of the year	Additions during the year	Amount paid during the year	Outstanding balance	Comments
				a	b	c	d=a+b-c	
			KShs..	KShs..	KShs..	KShs..	KShs..	
Supply of Services								
Kenya Airways	12/11/2023	10078043	-	-	10,680,100	-	10,680,100	
Fly Smooth	25/04/2024	1376	-	-	4,020,800	-	4,020,800	
Safari Park	03/06/2024	4182	-	-	244,000	-	244,000	
Kenya Airways	02/04/2024	10083417	-	-	549,210	-	549,210	
Kenya Airways	15/02/2024	10082952	-	-	142,605	-	142,605	
Kenya Airways	27/05/2024	10086975	-	-	1,974,265	-	1,974,265	
Kenya Airways	26/04/2024	10084864	-	-	788,780	-	788,780	

Kenya Airways	15/02/2024	10082692	-	-	740,835	-	740,835
Kenya Airways	01/11/2024	10081264	-	-	4,217,565	-	4,217,565
Kenya Airways	07/12/2023	10080286	-	-	165,745	-	165,745
Kenya Airways	23/10/2023	10078476	-	-	637,625	-	637,625
Kenya Airways	31/10/2023	10080115	-	-	238,200	-	238,200
Kenya Airways	31/07/2023	10075256	-	-	1,934,430	-	1,934,430
Kenya Airways	08/01/2023	10075285	-	-	895,660	-	895,660
Kenya Airways	04/11/2024	10083765	-	-	1,365,975	-	1,365,975
Kenya Airways	10/11/2023	10077979	-	-	218,715	-	218,715
Kenya Airways	12/11/2023	10077880	-	-	84,750	-	84,750
Kenya Airways	12/11/2023	10080257	-	-	216,840	-	216,840
Kenya Airways	12/11/2023	10080313	-	-	44,245	-	44,245
Kenya Airways	04/11/2024	10083775	-	-	180,530	-	180,530
Kenya Airways	16/02/2024	10082425	-	-	604,465	-	604,465
Kenya Airways	01/11/2024	10081272	-	-	88,970	-	88,970

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Kenya Airways	18/01/2024	10081459	-	-	39,280	-	39,280
Kenya Airways	18/01/2024	10081470	-	-	47,915	-	47,915
Kenya Airways	22/05/2024	10085351	-	-	287,180	-	287,180
Kenya Airways	12/06/2023	10080117	-	-	344,570	-	344,570
Kenya Airways	30/10/2023	10078763	-	-	1,341,145	-	1,341,145
Kenya Airways	25/04/2024	10084860	-	-	3,174,655	-	3,174,655
Kenya Airways	25/04/2024	10084846	-	-	204,920	-	204,920
Kenya Airways	26/06/2024	10087906	-	-	242,750	-	242,750
Kenya Airways	25/04/2024	10084850	-	-	1,641,080	-	1,641,080
Kenya Airways	15/02/2024	10082689	-	-	243,710	-	243,710
Kenya Airways	15/02/2024	10082687	-	-	243,710	-	243,710
African Touch Safaris	02/04/2024	TIN-1240400516	-	-	2,815,935	-	2,815,935
Fly Smooth	02/04/2024	1374	-	-	1,496,325	-	1,496,325
Santana Tours & Travel	06/05/2024	SAN0339	-	-	16,780	-	16,780
Flight Centre	06/05/2024	7264	-	-	1,412,480	-	1,412,480

Kaylan Tours and Travel Limited	27/03/2024	inv-13149	-	-	115,800	-	115,800
Flight Centre	15/04/2024	7129	-	-	1,385,965	-	1,385,965
Africana Savana Tours Limited	11/04/2024	307	-	-	2,120,995	-	2,120,995
Premier Safaris	30/06/2024	TIN210650	-	-	4,068,105	-	4,068,105
Kenya Airtickets	15/04/2024	10084470	-	-	43,840	-	43,840
kenay airways	15/02/2024	10083201	-	-	181,390	-	181,390
Kenya Airways	29/05/2024	10086889	-	-	32,670	-	32,670
Splash world	26/04/2024	27091	-	-	137,200	-	137,200
Premier safaris	16/04/2024	210121	-	-	148,000	-	148,000
Airtrek tours and travel	23/07/1900	20/05/2024	-	-	2,155,860	-	2,155,860
Chesscars Logistics Limited	07/05/2024	123	-	-	272,000	-	272,000
Letrum Agency	25/04/2024	407	-	-	376,768	-	376,768
Greenet Work Kenya Limited	14/06/2024	120134	-	-	1,972,000	-	1,972,000
Airtrek Tours and Travel	06/06/2024	206	-	-	1,111,280	-	1,111,280

Kwikway Wright International	24/05/2024	776	-	-	358,440	-	358,440
Crownpride Solutions Limited	08/12/2023	#2C312	-	-	105,000	-	105,000
Nemit Ventures	23/05/2024	25	-	-	83,520	-	83,520
Elvent Services Limited	06/10/2024	013/24	-	-	824,240	-	824,240
kolex	20/05/2024	603	-	-	668,160	-	668,160
Letrum Agency	12/05/2023	327	-	-	403,680	-	403,680
kent investments	13/06/2024	164	-	-	406,000	-	406,000
Letrum Agency	02/05/2024	402	-	-	257,520	-	257,520
Greennet Work Kenya Limited	31/05/2024	120133	-	-	92,800	-	92,800
Digital Marina Ship Chandlers Limited	06/03/2024	24016	-	-	744,000	-	744,000
Tianjin Logistics Limited	25/05/2024	TL 2415	-	-	181,500	-	181,500
Digital Marine Ship Chandlers Limited	29/02/2024	24005	-	-	70,000	-	70,000
Peace Alive Company Limited	05/06/2024	42	-	-	152,000	-	152,000

Bere Enterprises Limited	05/02/2024	BL 1524	-	-	114,000	-	114,000
Swiftcost Enterprises	18/05/2024	8	-	-	148,000	-	148,000
Peace Alive Company Limited	19/04/2024	41	-	-	114,000	-	114,000
Swiftcost Enterprises	05/10/2024	7	-	-	148,000	-	148,000
Peace Alive Company Limited	25/05/2024	44	-	-	152,000	-	152,000
Malena Company Limited	29/06/2024	1301	-	-	552,160	-	552,160
Setava Enterprises Limited	30/05/2024		-	-	174,000	-	174,000
kwikway Wright International	22/02/1902	11/03/2024	-	-	1,235,400	-	1,235,400
Sawela Lodge	29/01/2024	50210	-	-	568,500	-	568,500
Sawela Lodges	04/10/2023	47519	-	-	823,500	-	823,500
Safari Park	03/06/2024	4168	-	-	12,613,000	-	12,613,000
Acacia Hotel	22/05/2024	92427	-	-	853,300	-	853,300
Four point by sheraton	06/05/2023	289495	-	-	200,000	-	200,000

Hilton Garden Inn	03/02/2022	141815	-	-	150,500	-	150,500
Hilton Garden Inn	28/06/2024	81439	-	-	260,000	-	260,000
Crowne Plaza	08/01/2024	64602	-	-	464,000	-	464,000
Sawela Lodges	25/06/2024	52868	-	-	1,356,500	-	1,356,500
sarova imperial	04/12/2024	11040	-	-	188,320	-	188,320
Hilton Garden Inn	03/04/2024	69942	-	-	40,000	-	40,000
Executive Car World	04/11/2024	4438	-	-	38,860	-	38,860
Executive Car World	20/06/2024	4497	-	-	124,120	-	124,120
Executive Car World	03/05/2024	4415	-	-	165,764	-	165,764
Executive Car World	29/05/2024	4484	-	-	382,684	-	382,684
Executive Car World	05/06/2024	4458	-	-	114,492	-	114,492
Executive Car World	06/05/2024	4486	-	-	72,500	-	72,500
Haji Motors	10/05/2023	103370	-	-	317,410	-	317,410
Haji Motors	24/05/2023	103432	-	-	166,928	-	166,928
Haji Motors	24/04/2023	103297	-	-	221,680	-	221,680

Haji Motors	06/04/2023	103246	-	-	376,764	-	376,764
Haji Motors	25/05/2023	103434	-	-	229,216	-	229,216
Haji Motors	24/05/2023	103431	-	-	475,336	-	475,336
Haji Motors	24/04/2023	103305	-	-	91,320	-	91,320
Haji Motors	28/03/2023	103195	-	-	162,084	-	162,084
Pewin	13/01/2023	Inv6474	-	-	145,663	-	145,663
CFAO Kenya Limited	26/06/2024	91981518	-	-	225,625	-	225,625
CFAO Kenya Limited	28/06/2024	91982383	-	-	1,598,685	-	1,598,685
CFAO Kenya Limited	30/11/2023	91897866	-	-	180,809	-	180,809
CFAO Kenya Limited	17/11/2023	91892583	-	-	118,336	-	118,336
CFAO Kenya Limited	17/11/2023	91892127	-	-	131,572	-	131,572
CFAO Kenya Limited	07/09/2023	91863474	-	-	100,219	-	100,219
CFAO Kenya Limited	15/06/2023	91827540	-	-	163,193	-	163,193
CFAO Kenya Limited	12/06/2023	91826140	-	-	81,601	-	81,601
CFAO Kenya Limited	19/07/2023	91842201	-	-	348,927	-	348,927

CFAO Kenya Limited	08/11/2023	91889156	-	-	316,920	-	316,920
CFAO Kenya Limited	21/09/2023	91869658	-	-	517,672	-	517,672
CFAO Kenya Limited	26/06/2024	91981525	-	-	355,599	-	355,599
CFAO Kenya Limited	21/07/2023	91842941	-	-	256,768	-	256,768
CFAO Kenya Limited	02/11/2023	91886524	-	-	106,606	-	106,606
CFAO Kenya Limited	16/09/2023	91867467	-	-	49,626	-	49,626
CFAO Kenya Limited	27/07/2023	91845685	-	-	131,422	-	131,422
CFAO Kenya Limited	26/07/2023	91845251	-	-	156,855	-	156,855
Executive Car World	29/06/24	4505	-	-	107,184	-	107,184
Executive Car World	03/01/2023	4220	-	-	55,100	-	55,100
Executive Car World	13/04/2023	4248	-	-	116,928	-	116,928
CFAO Kenya Limited	15/11/2023	91891173	-	-	103,550	-	103,550
Executive Car World	27/05/2024	4480	-	-	37,004	-	37,004
Executive Car World	29/06/2023	4313	-	-	43,268	-	43,268
Pewin	12/01/2023	inv6473	-	-	145,663	-	145,663

Executive Car World	04/02/2024	4429	-	-	52,084	-	52,084
Executive Car World	04/04/2024	4431	-	-	202,884	-	202,884
Executive Car World	28/05/2024	4482	-	-	220,632	-	220,632
Executive Car World	25/05/2024	4476	-	-	107,184	-	107,184
Executive Car World	03/06/1994	4416	-	-	226,664	-	226,664
Executive Car World	29/02/2024	4406	-	-	102,544	-	102,544
Executive Car World	29/02/2024	4405	-	-	102,544	-	102,544
Executive Car World	20/06/2024	4496	-	-	75,168	-	75,168
Executive Car World	23/01/2024	4385	-	-	71,514	-	71,514
Executive Car World	27/05/2024	4481	-	-	78,184	-	78,184
Executive Car World	03/05/2024	4414	-	-	137,692	-	137,692
Executive Car World	02/08/2024	4392	-	-	127,484	-	127,484
Executive Car World	13/06/2024	4493	-	-	315,056	-	315,056
Executive Car World	02/10/2024	4396	-	-	91,176	-	91,176
Executive Car World	05/06/2024	4457	-	-	70,760	-	70,760

Executive Car World	13/06/2024	4494	-	-	198,128	-	198,128
Executive Car World	06/06/2024	4487	-	-	104,104	-	104,104
Executive Car World	03/05/2024	4413	-	-	225,736	-	225,736
Executive Car World	29/05/2024	4483	-	-	228,288	-	228,288
Executive Car World	02/08/2024	4395	-	-	167,156	-	167,156
Executive Car World	20/03/2024	4425	-	-	53,360	-	53,360
Standard Group Limited	22/09/2024	80129807	-	-	614,629	-	614,629
Standard Group Limited	11/10/2023	80131853	-	-	242,626	-	242,626
Nation	02/06/2024	113757	-	-	242,626	-	242,626
Nation	18/08/2023	98614	-	-	2,400,000	-	2,400,000
M/s Geoelectromech Services	24/06/2024	8458	-	-	4,468,830	-	4,468,830
M/s Turks Consultants Limited	22/04/2024	47	-	-	3,050,000	-	3,050,000
M/s The Standard Group Limited Group PLC	29/02/2024	80135589	-	-	242,626	-	242,626

M/s Lavington Security	13/05/3797	186956	-	-	693,000	-	693,000
Milele limited	05/10/2023	MLI-006/2023	-	-	415,370	-	415,370
M/s Gowell Trading Limited	26/04/2024	401	-	-	1,727,000	-	1,727,000
M/s Skyvill Enterprises Limited	05/06/2024	39	-	-	4,930,000	-	4,930,000
Geoelectromech	06/06/2024	5453	-	-	1,764,051	-	1,764,051
Kenya Airways	11/01/2024	10081300	-	-	743,760	-	743,760
Hilton Garden Inn	23/11/2023	51570	-	-	432,000	-	432,000
Kenya Airways	01/09/2024	10082311	-	-	1,843,290	-	1,843,290
Kenya Airways	05/02/2024	10082950	-	-	577,975	-	577,975
Kenya Airways	15/02/2024	10082694	-	-	1,565,845	-	1,565,845
Kenya Airways	03/08/2024	10083207	-	-	53,535	-	53,535
Kenya Airways	20/05/2024	10085364	-	-	724,850	-	724,850
Kenya Tickets	03/08/2024	10083199	-	-	2,980	-	2,980
Kenya Airways	29/05/2024	10086891	-	-	47,030	-	47,030

Kenya Airways	06/12/2023	10080125	-	-	3,309,830	-	3,309,830
Kenya Airways	05/01/2024	10082309	-	-	1,941,045	-	1,941,045
Kenya Airways	21/05/2024	10085347	-	-	678,415	-	678,415
Kenya Airways	06/06/2024	10086978	-	-	824,485	-	824,485
Kenya Airways	15/02/2024	10082679	-	-	2,235,415	-	2,235,415
Premier Safaris	15/03/2024	TIN209738	-	-	450,890	-	450,890
Flying Blue	24/06/2024 5	20636	-	-	326,750	-	326,750
Fly smooth	23/02/2024	1300	-	-	925,600	-	925,600
Bigman Travel	07/06/2024	11120	-	-	2,638,530	-	2,638,530
Kenya airtickets	17/01/2024	10081463	-	-	6,199,835	-	6,199,835
Kenya Airways	29/05/2024	10086879	-	-	596,535	-	596,535
Pro flight Limited	30/05/2024	11/03/2024	-	-	674,515	-	674,515
Pro flight Limited	26/02/2024	pfs0010224	-	-	3,628,985	-	3,628,985
Pride Inn Paradise Paradise	18/06/2024	27152	-	-	250,850	-	250,850

Sawela Lodge	13/12/2023	48895	-	-	198,000	-	198,000
Argyle Grand Hotel	24/05/2024	3565	-	-	675,000	-	675,000
Sawela Lodge	16/08/2024	45772	-	-	405,000	-	405,000
Sawela Lodges	02/04/2024	51534	-	-	367,000	-	367,000
Sawela Lodges	17/04/2024	51644	-	-	417,000	-	417,000
Argyle Grand Hotel	11/04/2024	3053	-	-	180,000	-	180,000
Argyle Grand Hotel	15/03/2024	45447	-	-	92,000	-	92,000
Lake Naivasha Resort	05/03/2024	9648	-	-	234,000	-	234,000
Pride Inn Paradise Paradise	19/06/2024	27301	-	-	782,400	-	782,400
Four Points	11/06/2024	369497	-	-	268,000	-	268,000
Lake Naivasha Resort	14/02/2024	9366	-	-	468,000	-	468,000
Four Points	20/05/2024	365403	-	-	180,000	-	180,000
Agyle grand Hotel	03/05/2024	3055	-	-	241,550	-	241,550
Sawela Lodge	28/08/2023	46237	-	-	652,500	-	652,500

Pride Inn Paradise Paradise	22/06/2024	5271			228,000		228,000	
Kenyatta International Convention Centre	02/04/2024	sinv3256			417,475		417,475	
Kenyatta International Convention Centre	02/04/2024	sinv3254			211,990		211,990	
Kenyatta International Convention Centre	02/04/2024	sinv3255			93,525		93,525	
Kenyatta International Convention Centre	02/04/2024	sinv2143			147,900		147,900	
Kenyatta International Convention Centre	02/04/2024	sinv2270			285,070		285,070	
Kenyatta International Convention Centre	02/04/2024	PSINV2269			330,600		330,600	
Kenyatta International Convention Centre	02/04/2024	PSINV2273			537,225		537,225	
Kenyatta International	02/04/2024	PSINV2274			473,860		473,860	

Convention Centre								
Kenyatta International Convention Centre	02/04/2024	PSINV2281			661,925		661,925	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	PSINV2271			387,585		387,585	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	psinv2272			473,860		473,860	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	PSINV2207			935,911		935,911	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	psinv2210			180,815		180,815	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	psinv2212			678,420		678,420	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	psinv2387			429,020		429,020	
			-	-		-		
Kenyatta International	02/04/2024	psinv2391			607,845		607,845	
			-	-		-		

Convention Centre								
Kenyatta International Convention Centre	02/04/2024	PSINV2375			231,244		231,244	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	sinv2491			548,680		548,680	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	PSINV2074			473,860		473,860	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	sinv3104			349,160		349,160	
			-	-		-		
Sawela Lodges	25/06/2024	52866			180,000		180,000	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	sinv3070			317,985		317,985	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	PSINV2140			424,995		424,995	
			-	-		-		
Kenyatta International Convention Centre	02/04/2024	sinv3095			346,560		346,560	
			-	-		-		

Jopendwin Rehema House (Kitale)	22/3/2024	64			130,500		130,500	
Serena Beach Hotel	11/01/2766	316312			175,000		175,000	
Eka Hotel - Eldoret	13/06/2024	23159			1,355,265		1,355,265	
Lake Naivasha Resort	15/02/2024	9370			184,500		184,500	
Standard Group Limited	31/07/2024	80128123			242,626		242,626	
M/s Nation Media Group PLC	18/07/2023	95776			242,626		242,626	
M/s Nation Media Group PLC	15/09/2023	101597			242,626		242,626	
M/s Nation Media Group PLC	19/04/2024	121553			242,626		242,626	
M/s Nation Media Group PLC	26/04/2024	121919			242,626		242,626	
M/s Nation Media Group PLC	05/07/2024	122402			242,626		242,626	
M/s Nation Media Group PLC	05/10/2024	123813			242,626		242,626	
M/s Nation Media Group PLC	15/05/2024	124000			242,626		242,626	

M/s Nation Media Group PLC	16/05/2024	124053	-	-	242,626	-	242,626
M/s Nation Media Group PLC	29/05/2024	124647	-	-	242,626	-	242,626
M/s Nation Media Group PLC	06/04/2024	124989	-	-	242,626	-	242,626
M/s he Standard Group Limited Group PLC	31/10/2023	80131709	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	30/04/2024	80138061	-	-	485,251	-	485,251
M/s The Standard Group Limited Group PLC	17/05/2024	80138230	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	17/05/2024	80138228	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	30/04/2024	80138054	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	31/05/2024	80139105	-	-	242,626	-	242,626

M/s The Standard Group Limited Group PLC	28/05/2024	80138546	-	-	242,626	-	242,626
Kolex limited	16/08/1901	03/12/2024	-	-	800,400	-	800,400
Airtrek tours and travel	26/07/1900	19/06/2024	-	-	473,280	-	473,280
Ventfix ventures	002/2024	11/03/2024	-	-	424,560	-	424,560
Ventfix ventures	01/03/2024	24/06/2024	-	-	1,102,000	-	1,102,000
Kolex limited	02/03/2024	16/04/2024	-	-	741,240	-	741,240
Peace Alive Company Limited	09/02/2024	23/03/2024	-	-	555,000	-	555,000
Letrum Agency	14/02/2024	404	-	-	672,800	-	672,800
Kwikway Wright International	28/07/2024	757	-	-	90,000	-	90,000
Letrum Agency	05/02/2024	401	-	-	257,520	-	257,520
Letrum Agency	14/02/2024	404	-	-	672,800	-	672,800
Greenet Work Kenya Limited	26/02/2024	120126	-	-	377,000	-	377,000
Lifestyle Adventures Limited	26/02/2024	211	-	-	359,999	-	359,999

Nguvu Suppliers Limited	30/04/2024	189						556,800
			-	-	556,800	-		
Lifestyle Adventures Limited	24/06/2024	252						631,040
			-	-	631,040	-		
Smooth Wheel Enterprise	22/05/2024	SM/12/5						396,000
			-	-	396,000	-		
Digital Marine Ship Chandlers Limited	20/06/2024	24018						318,000
			-	-	318,000	-		
Malena Company Limited	24/05/2024	5						967,440
			-	-	967,440	-		
Africom Engineering Services Limited	04/07/2024	76						264,480
			-	-	264,480	-		
Kwikway Wright International	24/06/2024	781						320,160
			-	-	320,160	-		
Kwikway Wright International	24/06/2024	783						1,382,720
			-	-	1,382,720	-		
Kenya Airways	11/01/2024	10081293						673,485
			-	-	673,485	-		
Kenya Airways	06/06/2024	10087001						33,500
			-	-	33,500	-		
Kenya Airways	06/06/2024	10086993						33,285
			-	-	33,285	-		
Kenya Airways	06/06/2024	10087003						41,070
			-	-	41,070	-		

Kenya Airways	17/01/2024	10081451	-	-	207,000	-	207,000
Kenya Airways	27/05/2024	10086875	-	-	67,705	-	67,705
Kenya Airways	20/05/2024	10085404	-	-	73,720	-	73,720
Kenya Airways	20/05/2024	10085407	-	-	36,685	-	36,685
Kenya Airways	20/05/2024	10085341	-	-	456,958	-	456,958
Kenya Airways	03/11/2024	10086885	-	-	33,435	-	33,435
Kenya Airways	14/03/2024	10083777	-	-	36,400	-	36,400
Kenya Airways	08/03/2024	10083193	-	-	1,046,635	-	1,046,635
Kenya Airways	08/03/2024	10083209	-	-	42,110	-	42,110
Kenya Airways	20/03/2024	10084472	-	-	354,090	-	354,090
Kenya Airways	11/01/2024	10081283	-	-	35,790	-	35,790
Kenya Airways	20/05/2024	10085358	-	-	32,920	-	32,920
Kenya Airways	17/01/2024	10081502	-	-	36,725	-	36,725
Kenya Airways	15/04/2024	10084474	-	-	209,250	-	209,250
Kenya Airways	16/04/2024	100082696	-	-	46,495	-	46,495

Kenya Airways	15/02/2024	10082698	-	-	46,400	-	46,400
Kenya Airways	15/02/2024	10082956	-	-	44,405	-	44,405
Kenya Airways	15/03/2024	10083785	-	-	40,465	-	40,465
Africa Bliss	14/11/2024	2849	-	-	29,600	-	29,600
Kenya Airways	15/01/2024	10082313	-	-	44,865	-	44,865
Kenya Airways	20/05/2024	10085355	-	-	40,645	-	40,645
sarova imperial	23/02/2024	10017	-	-	451,000	-	451,000
Jaracanda Hotel	12/06/2023	145324	-	-	240,000	-	240,000
Kenya Airways	03/05/2024	10084468	-	-	1,148,015	-	1,148,015
Kenya Airways	05/03/2024	10083195	-	-	229,320	-	229,320
Kenya Airways	12/06/2023	10080094	-	-	1,279,680	-	1,279,680
Kenya Airways	12/06/2023	10080088	-	-	1,754,365	-	1,754,365
Kenya Airways	12/06/2023	10080111	-	-	311,685	-	311,685
Kenya Airways	26/10/2023	10078482	-	-	383,940	-	383,940
Kenya Airways	11/08/2023	10077866	-	-	565,785	-	565,785

Kenya Airways	14/09/2023	10076721	-	-	577,440	-	577,440
Kenya Airways	31/07/2023	10075252	-	-	1,855,855	-	1,855,855
Kenya Airways	31/07/2023	10075267	-	-	376,535	-	376,535
Kenya Airways	04/11/2024	10083763	-	-	707,190.00	-	707,190.00
Kenya Airways	20/05/2024	10085361	-	-	212,870	-	212,870
Kenya Airways	06/12/2023	10080123	-	-	1,646,335	-	1,646,335
Kenya Airways	01/11/2024	10081319	-	-	377,335	-	377,335
Kenya Airways	11/01/2024	10081303	-	-	902,420	-	902,420
Kenya Airways	01/11/2024	10081278	-	-	992,415	-	992,415
Kenya Airways	05/10/2023	10077870	-	-	410,395	-	410,395
Kenya Airways	05/03/2024	10083182	-	-	310,425	-	310,425
Kenya Airways	06/06/2024	10086972	-	-	411,690	-	411,690
Kenya Airways	29/12/2022	10067759	-	-	36,990	-	36,990
Kenya Airways	29/12/2022	10067761	-	-	35,330	-	35,330
Kenya Airways	26/04/2024	10084858	-	-	1,535,935	-	1,535,935

Kenya Airways	12/05/2024	10080078	-	-	55,865	-	55,865
Flight Centre	24/06/2024	7651	-	-	12,798,870	-	12,798,870
Flysmooth Tours & Travel	27/02/2024	1294	-	-	1,967,360	-	1,967,360
Kenya Airways	15/04/2024	10084478	-	-	158,440	-	158,440
Kenya Airways	16/02/2024	10082675	-	-	2,593,665	-	2,593,665
Kenya Airways	01/03/2024	10083769	-	-	2,342,360	-	2,342,360
Kenya Airways	15/02/2024	10082683	-	-	1,290,145	-	1,290,145
Kenya Airways	08/03/2024	10083190	-	-	320,660	-	320,660
Kenya Airways	06/10/2023	10077977	-	-	4,355,720	-	4,355,720
English Point Marina	03/12/2024	55222	-	-	1,193,100	-	1,193,100
Lake Naivasha Sopa Lodges	16/04/2024	11060396	-	-	954,225	-	954,225
Argyle Grand Hotel	08/02/2024	20240208	-	-	2,103,200	-	2,103,200
Pride Inn Paradise	16/06/2024	7693	-	-	117,800	-	117,800
Sawela Lodge	18/12/2024	48976	-	-	972,000	-	972,000

Nguvu Suppliers Limited	05/10/2024	150	-	-	2,380,320	-	2,380,320
Kenya Airways	31/07/2023	10075258	-	-	192,255	-	192,255
Kenya Airways	06/06/2024	10087013	-	-	80,210	-	80,210
Kenya Airways	07/08/2023	10075471	-	-	1,053,290	-	1,053,290
Kenya Airways	06/06/2024	10086997	-	-	169,540	-	169,540
Kenya Airways	06/12/2023	10080119	-	-	1,094,205	-	1,094,205
GreenBay Travel	01/12/2024	5704	-	-	798,500	-	798,500
Premier safaris	23/05/2024	TIN210326	-	-	1,511,725	-	1,511,725
Holiday Inn	06/11/2024	14346	-	-	245,000	-	245,000
Enashipai Resort & Spa	21/02/2024	1210	-	-	780,000	-	780,000
Crestline Holdings Limited	26/10/2023	INV-0127/23	-	-	260,000	-	260,000
Lamatech Kenya Limited	12/05/1901	02/05/2024	-	-	417,600	-	417,600
Lamatech Kenya Limited	02/05/2024	356	-	-	69,600	-	69,600
Kenya Airways	07/12/2023	10080301	-	-	898,940	-	898,940

Flying Blue	24/06/2024	20635	-	-	338,400	-	338,400
Kenya Airways	07/12/2023	10080253	-	-	2,943,970	-	2,943,970
Kenya Airways	21/05/2024	10085392	-	-	665,375	-	665,375
Kenya Airways	22/05/2024	10085371	-	-	347,920	-	347,920
Kenya Airways	06/12/2023	10080146	-	-	284,510	-	284,510
Kenya Airways	06/09/2023	10078016	-	-	171,860	-	171,860
Kenya Airways	06/12/2023	10080108	-	-	123,270	-	123,270
Kenya Airways	06/09/2023	10078039	-	-	467,010	-	467,010
Kenya Airways	07/12/2024	10080323	-	-	649,935	-	649,935
Kenya Airways	02/05/2024	10086881	-	-	1,624,150	-	1,624,150
Kenya Airways	24/04/2024	10084856	-	-	681,375	-	681,375
Kenya Airways	04/02/2024	10083424	-	-	587,535	-	587,535
Kenya Airways	25/04/2024	10084852	-	-	204,920	-	204,920
Kenya Airways	04/02/2024	10083421	-	-	473,765	-	473,765
Kenya Airways	06/06/2024	10086999	-	-	673,445	-	673,445

Kenya Airways	27/05/2024	10086968	-	-	693,255	-	693,255
Kenya Airways	07/12/2023	10080329	-	-	503,780	-	503,780
Kenya Airways	07/12/2023	10080311	-	-	393,640	-	393,640
Kenya Airways	11/01/2024	10081306	-	-	499,125	-	499,125
Kenya Airways	11/01/2024	10081311	-	-	584,795	-	584,795
Kenya Airways	07/12/2023	10080294	-	-	150,040	-	150,040
Kenya Airways	03/05/2024	10082954	-	-	689,600	-	689,600
Kenya Airways	20/04/2024	10084854	-	-	513,630	-	513,630
Kenya Airways	26/04/2024	10084866	-	-	578,650	-	578,650
Kenya Airways	14/03/2024	10083781	-	-	720,645	-	720,645
Kenya Airways	03/04/2024	10083771	-	-	562,590	-	562,590
Kenya Airways	25/04/2024	10084848	-	-	421,775	-	421,775
Kenya Airways	15/04/2024	10084476	-	-	275,140	-	275,140
Flying Blue	02/05/2024	INV20619	-	-	399,500	-	399,500
Kenya Airways	06/06/2024	10086989	-	-	48,180	-	48,180

Kenya Airways	20/05/2024	10085376	-	-	114,915	-	114,915
Flying Blue	21/05/2024	20634	-	-	421,980	-	421,980
Kenya Airways	11/01/2024	10081308	-	-	1,274,065	-	1,274,065
Kenya Airways	17/01/2024	10081437	-	-	2,514,275	-	2,514,275
Kenya Airways	07/12/2024	10080276	-	-	657,165	-	657,165
Kenya Airways	11/10/2023	10078023	-	-	697,455	-	697,455
Kenya Airways	15/02/2024	10082672	-	-	155,100	-	155,100
Kenya Airways	06/12/2023	10080104	-	-	810,970	-	810,970
Serena Beach Hotel	11/04/2024	316297	-	-	250,000	-	250,000
Serena Beach Hotel	02/04/2024	314768	-	-	515,000	-	515,000
Lake Naivasha Resort	14/02/2024	9418	-	-	472,500	-	472,500
Sarova Whitesands	04/12/2024	461157	-	-	200,000	-	200,000
Sarova Whitesands	15/4/2024	460836	-	-	140,650	-	140,650
Argyle Grand Hotel	13/03/2024	45446	-	-	360,000	-	360,000
Argyle Grand Hotel	22/02/2024	44288	-	-	152,000	-	152,000

Windsor Hotel	21/02/2024	1537	-	-	412,500	-	412,500
Hilton Garden Inn	03/04/2024	69471	-	-	92,000	-	92,000
Pride Inn Paradise	24/05/2024	26320	-	-	536,000	-	536,000
Serena Beach Hotel	07/01/2024	319617	-	-	545,000	-	545,000
Serena Beach Hotel	07/01/2024	319615	-	-	90,000	-	90,000
Pride Inn Paradise	18/06/2024	27149	-	-	182,400	-	182,400
Pride Inn Paradise	18/06/2024	27147	-	-	187,200	-	187,200
Sarova Whitesands	18/04/2024	459112	-	-	182,550	-	182,550
Hilton Garden Inn	18/03/2024	2331	-	-	148,000	-	148,000
Sawela Lodge	09/11/2023	46631	-	-	639,000	-	639,000
Pride Inn Paradise Paradise	24/06/2024	27371	-	-	172,800	-	172,800
Hilton Garden Inn	02/05/2024	73952	-	-	112,000	-	112,000
Enashipai Resort & Spa	25/10/2023	884	-	-	151,000	-	151,000
Hilton Garden Inn	03/08/2024	66174	-	-	67,200	-	67,200

Hilton Garden Inn	26/05/2024	76527	-	-	188,000	-	188,000
Serena Beach Hotel	10/06/2024	319423	-	-	210,000	-	210,000
Serena Beach Hotel	12/06/2024	319,407	-	-	355,000	-	355,000
Agyle grand Hotel	06/03/2024	3910	-	-	492,000	-	492,000
Sopa Lodges	23/03/2024	105195	-	-	115,500	-	115,500
GAP Explorer Limited	03/01/2024	29/06/2024	-	-	788,800	-	788,800
Javan Tours and travel	06/11/2023	24/06/2024	-	-	948,300	-	948,300
Ngurumah Tours	10/03/2023	28/11/2023	-	-	155,440	-	155,440
McGraw Investment	01/11/2023	26/10/2023	-	-	105,000	-	105,000
Digital Marine Ship Chandlers Limited	19/01/1963	11/06/2023	-	-	642,500	-	642,500
GAP Explorer Limited	16/04/2024	2	-	-	222,720	-	222,720
Greennet Work Kenya Limited	27/05/2024	120132	-	-	452,400	-	452,400
Smooth Wheel Enterprise	03/11/2024	SM/03/11-1	-	-	660,000	-	660,000
Lamatech Kenya Limited	19/03/2024	500	-	-	556,800	-	556,800

Digital Marine Ship Chandlers Limited	03/12/2024	24003	-	-	319,500	-	319,500
Digital Marine Ship Chandlers Limited	21/04/2024	24011	-	-	320,160	-	320,160
Schofrah Tours and Travel	28/03/2024	SCH2039	-	-	528,960	-	528,960
Digital Marine Ship Chandlers Limited	26/03/2024	24007	-	-	309,760	-	309,760
Chesscars Logistics	04/11/2024	114	-	-	1,000,500	-	1,000,500
BERE Enterprises Limited	21/04/2024	BL 2424	-	-	292,000	-	292,000
Letrum Agency	05/09/2024	410	-	-	361,920	-	361,920
Ventfix Ventures	17/04/2024	003/2024	-	-	1,183,200	-	1,183,200
Elvent Services Limited	04/08/2024	012/24	-	-	315,520	-	315,520
BERE Enterprises Limited	16/06/2024	BL 1624	-	-	770,000	-	770,000
Digital Marine Ship Chandlers Limited	29/02/2024	24002	-	-	532,500	-	532,500
Peace Alive Company Limited	06/02/2024	44	-	-	142,000	-	142,000

GAP Explorer Limited	06/10/2024	2	-	-	556,800	-	556,800
Elvent Services Limited	27/03/2024	010/24	-	-	516,432	-	516,432
BERE Enterprises Limited	02/01/2024	BL 2241	-	-	426,000	-	426,000
MCGRAW Investment Company	01/11/2024	24-Jan	-	-	139,200	-	139,200
Nguvu Suppliers Limited	14/05/2024	142	-	-	602,997	-	602,997
Nguvu Suppliers Limited	05/07/2024	130	-	-	482,398	-	482,398
Lamatech Kenya Limited	14/03/2024	499	-	-	713,400	-	713,400
Lamatech Kenya Limited	30/11/2023	668	-	-	120,000	-	120,000
Elvent Services Limited	27/03/2024	011/24	-	-	221,328	-	221,328
Elvent Services Limited	21/02/2024	009/24	-	-	473,280	-	473,280
Lamatech Kenya Limited	26/02/2024	500	-	-	556,800	-	556,800
Lamatech Kenya Limited	27/11/2023	667	-	-	90,000	-	90,000
Ngurumah tours and Travel	28/11/2023	5547	-	-	730,800	-	730,800

Letrum Agency	14/06/2024	414	-	-	243,600	-	243,600
Greenet Work Kenya Limited	26/03/2024	120129	-	-	301,600	-	301,600
Nguvu Suppliers Limited	26/06/2024	195	-	-	1,380,400	-	1,380,400
Kolex	12/06/2024	584	-	-	65,800	-	65,800
Letrum Agency	19/06/2024	415	-	-	547,520	-	547,520
Nguvu Suppliers Limited	23/05/2024	210	-	-	157,760	-	157,760
Miyaru Kenya Limited	07/05/2024	246	-	-	870,000	-	870,000
Standard Group Limited	05/04/2023	80125349	-	-	242,626	-	242,626
Standard Group Limited	25/07/2023	80127712	-	-	242,626	-	242,626
Standard Group Limited	11/09/2023	80131816	-	-	242,626	-	242,626
M/s Nation Media Group PLC	10/10/2023	104527	-	-	242,626	-	242,626
M/s Nation Media Group PLC	07/01/2023	93381	-	-	242,626	-	242,626
M/s Nation Media Group PLC	12/09/2023	110557	-	-	242,626	-	242,626

M/s Nation Media Group PLC	31/05/2024	124806			242,626		242,626
M/s Nation Media Group PLC	05/09/2023	123769			242,626		242,626
M/s Nation Media Group PLC	05/08/2024	DSAj/2024/11007			169,360		169,360
M/s Nation Media Group PLC	06/12/2024	126961			435,000		435,000
M/s Nation Media Group PLC	22/07/2023	95848			242,626		242,626
M/s Nation Media Group PLC	26/03/2024	118878			242,626		242,626
M/s Nation Media Group PLC	04/03/2024	119306			242,626		242,626
M/s Nation Media Group PLC	26/04/2024	121918			242,626		242,626
M/s The Standard Group Limited Group PLC	31/03/2024	80136910			242,626		242,626
M/s The Standard Group Limited Group PLC	04/11/2024	80137056			242,626		242,626

M/s The Standard Group Limited Group PLC	19/03/2024	80135968	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	31/07/2023	80128099	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	14/05/2024	80138165	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	31/05/2024	80139113	-	-	242,626	-	242,626
M/s The Standard Group Limited Group PLC	31/12/2023	80133738	-	-	242,626	-	242,626
Lake Naivasha Resort	23/04/2024	9666	-	-	807,500	-	807,500
Sopa Lodges	27/03/2024	106202	-	-	139,500	-	139,500
Sawela Lodge	30/10/2023	48005	-	-	823,500	-	823,500
Primate Tours Limited	30/12/1922	02/07/2024	-	-	222,720	-	222,720
Kenya Airways	15/04/2024	10084480	-	-	337,695	-	337,695
Kenya Airways	03/08/2023	10081457	-	-	16,602,985	-	16,602,985

Sports Kenya	04/09/2024	298	-	-	255,200	-	255,200
Malena company limited	14/05/2024	1049	-	-	406,000	-	406,000
Kenya Airways	06/12/2023	10080090	-	-	2,633,445	-	2,633,445
Sawela Lodge	22/01/24	49707	-	-	558,000	-	558,000
Jumeirah Safaris Limited	19/02/2024	2709	-	-	630,000	-	630,000
Kenya Airways	17/01/2024	10081467	-	-	244,090	-	244,090
Kenya Airways	30/12/2024	10082456	-	-	167,765	-	167,765
Kenya airways	07/12/2024	10080309	-	-	562,175	-	562,175
kenay airways	15/02/2024	10082685	-	-	2,183,520	-	2,183,520
Kenya Airways	24/04/2024	10084844	-	-	63,290	-	63,290
Kenya Airways	17/01/2024	10081444	-	-	198,580	-	198,580
Kenya Airways	22/12/2023	10082305	-	-	348,155	-	348,155
Kenya Airways	11/01/2024	10081315	-	-	160,640	-	160,640
Kenya Airways	15/02/2024	10082681	-	-	347,465	-	347,465

Kenya Airways	21/05/2024	10085387	-	-	110,535	-	110,535
Kenya Airways	25/04/2024	10084862	-	-	208,770	-	208,770
Kenya Airways	15/04/2024	10084485	-	-	224,560	-	224,560
Kenya Airways	05/12/2023	10080155	-	-	561,750	-	561,750
Kenya Airways	07/12/2024	10080331	-	-	625,990	-	625,990
Kenya Airways	06/06/2024	10086995	-	-	119,265	-	119,265
Kenya Airways	25/04/2024	10084868	-	-	97,065	-	97,065
Kenya Airways	17/01/2024	10081433	-	-	82,085	-	82,085
Kenya Airways	22/05/2024	10085409	-	-	461,980	-	461,980
Kenya Airways	22/05/2024	10085396	-	-	285,185	-	285,185
Kenya Airways	15/4/2024	10084487	-	-	95,130	-	95,130
Pro Flight Limited	03/04/2024	PFS0010424	-	-	1,128,680	-	1,128,680
Kenya Airways	27/05/2024	10086985	-	-	98,280	-	98,280
Bigman Travel	30/07/2024	11077	-	-	153,000	-	153,000
Kenya Airways	11/10/2023	10078018	-	-	362,920	-	362,920

Kenya Airways	05/12/2024	10080127	-	-	373,975	-	373,975
Kenya Airways	05/10/2023	10077873	-	-	306,405	-	306,405
Kenya Airways	06/12/2023	10080092	-	-	427,815	-	427,815
Kenya Airways	02/04/2024	10083419	-	-	390,935	-	390,935
Kenya Airways	11/09/2023	10076729	-	-	2,651,475	-	2,651,475
Flight Centre	29/05/2024	7459	-	-	8,023,150	-	8,023,150
Primate Tours	19/02/2024	7757	-	-	5,450,435	-	5,450,435
Pro Flight Limited	16/08/2023	PFS0030823	-	-	2,369,938	-	2,369,938
Kenya Airways	29/05/2024	10086883	-	-	120,765	-	120,765
Kenya Airways	04/11/2024	10083779	-	-	121,035	-	121,035
Kenya Airways	22/05/2024	10085382	-	-	256,915	-	256,915
Kenya Airways	07/06/2024	10087007	-	-	459,615	-	459,615
kenay airways	06/10/2023	10077975	-	-	512,705	-	512,705
Kenya Airways	14/03/2024	10083783	-	-	447,320	-	447,320
Bigman Travel	29/05/2024	11087	-	-	8,122,800	-	8,122,800

Kenya Airways	29/05/2024	10086887	-	-	132,925	-	132,925
Kenya airtickets	29/02/2024	10083767	-	-	313,625	-	313,625
Kenya Airways	08/03/2024	10083205	-	-	141,350	-	141,350
Pro Flight Limited	28/11/2023	pfs0011123	-	-	1,161,725	-	1,161,725
Pro Flight Limited	08/08/2023	pfs0010823	-	-	912,548	-	912,548
Pro Flight Limited	09/05/2024	pfs0010524	-	-	820,120	-	820,120
Pro Flight Limited	04/12/2024	pfs00112233	-	-	704,475	-	704,475
Pro Flight Limited	31/07/2023	pfs0010723	-	-	4,261,306	-	4,261,306
Pro Flight Limited	03/06/2024	PFS0010624	-	-	799,400	-	799,400
Chesscars Logistics Limited	21/05/2024	126	-	-	2,088,000	-	2,088,000
Miyaru Kenya Limited	18/06/2024	249	-	-	3,155,200	-	3,155,200
Ansel rald Agency	16/11/2023	175	-	-	120,000	-	120,000
Smooth Wheel Enterprise	12/07/2023	SM/27/12	-	-	175,000	-	175,000
Esenai Travel Limited	05/01/2024	PSC04/24	-	-	1,740,000	-	1,740,000

Esenai Travel Limited	6/6/2024	PSC03/24	-	-	1,740,000	-	1,740,000
Esenai Travel Limited	04/02/2024	PSC03/24	-	-	1,798,000	-	1,798,000
Kwikway Wright International	09/12/2023	758	-	-	180,000	-	180,000
Greenet Work Kenya Limited	14/06/2024	120135	-	-	795,006	-	795,006
Greenet Work Kenya Limited	14/05/2024	120131	-	-	795,006	-	795,006
Esenai Travel Limited	01/07/2024	PSC/06/24	-	-	1,334,000	-	1,334,000
Kwikway Wright International	06/06/2024	779	-	-	121,800	-	121,800
Greenet Work Kenya Limited	19/06/2024	120136	-	-	1,355,344	-	1,355,344
Total					378,474,891		378,474,891
Supply of goods							
M/s GT Investments Limited	06/04/2024	GTIN2758	-	-	202,750	-	202,750
M/s Salute I World Limited	19/03/2024	4352	-	-	2,597,998	-	2,597,998
Kenya Literature Bureau	27/10/2022	7804	-	-	154,094	-	154,094

Kenya Literature Bureau	28/11/2022	2880	-	-	226,200	-	226,200
M/s Kenya Literature Bureau	27/10/2022	7802	-	-	696,000	-	696,000
M/s Kamjoe Printers & Stationers	06/04/2024	408	-	-	302,000	-	302,000
M/s Merstac Technologies	23/05/2024	120	-	-	1,199,000	-	1,199,000
M/s Uradhi Company Limited	24/06/2024	10025283	-	-	1,416,128	-	1,416,128
Kadzo Merchants	16/04/2024	50	-	-	3,275,000	-	3,275,000
Comcarrier Satelite	05/07/2024	717	-	-	376,058	-	376,058
Kenya Literature Bureau	26/06/2024	9204	-	-	661,200	-	661,200
M/s Kianwe Investment Limited	26/06/2024	609/610	-	-	1,932,960	-	1,932,960
M/s Juddy Enterprises	29/05/2024	433	-	-	2,937,000	-	2,937,000
M/s Specicom Technologies Limited	09/19/2024	3094	-	-	705,000	-	705,000
M/s Kimlen Printers &	19/06/2024	238	-	-	2,650,400	-	2,650,400

General Supplies							
M/s Furniture Dynamics EA	21/02/2024	121	-	-	308,000	-	308,000
Total			-	-	19,639,788	-	19,639,788
Parliamentary Catering Fund			-	-	27,440,290	-	27,440,290
Grand Total			-	-	425,554,969	-	425,554,969

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f Current year (Kshs)
Buildings and structures	-	4,768,125.50	-	-	4,768,125.50
Transport equipment	-	95,137,104.00	-	-	95,137,104.00
Office equipment, furniture & fittings	-	20,516,140.00	-	-	20,516,140.00
Machinery and Equipment	-	8,768,646.00	-	-	8,768,646.00
Total	-	129,190,015.50	-	-	129,190,015.50

Annex 3- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.



Budget Execution By Programmes and Sub-Programmes

Entity: 2044-Senate
Period: JUL-23 To JUN-24

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0723000000		General Administration, Planning and Support Services	50,000,000.00	47,708,796.25	2,291,203.75
	0723010000	General Administration, Planning and support services	50,000,000.00	47,708,796.25	2,291,203.75
0767000000			3,112,150,000.00	2,938,480,526.20	173,669,473.80
	0767010000		2,944,150,000.00	2,804,324,326.70	139,825,673.30
	0767020000		168,000,000.00	134,156,199.50	33,843,800.50
0768000000			1,936,699,100.00	1,788,063,628.55	148,635,471.45
	0768010000		1,781,199,100.00	1,639,246,460.65	141,952,639.35
	0768020000		155,500,000.00	148,817,167.90	6,682,832.10
0769000000			2,305,150,900.00	2,123,336,050.80	181,814,849.20
	0769010000		2,108,100,900.00	1,956,598,518.40	151,502,381.60
	0769020000		197,050,000.00	166,737,532.40	30,312,467.60
		Grand Total	7,404,000,000.00	6,897,589,001.80	506,410,998.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2044-Senate
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,577,445,636.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	1,959,065,986.40	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	970,657,152.95	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	2,802,511,563.45	0.00
TOTAL		7,309,680,338.80	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	791,022,156.70	0.00
Basic Wages - Temporary Employees	2110200	812,700,572.60	0.00
Personal Allowances paid as part of Salary	2110300	1,859,171,920.35	0.00
Personal Allowances paid as Reimbursements	2110400	23,997,530.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	21,612,569.80	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	87,682,652.00	0.00
TOTAL		3,596,187,401.45	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	2,984,000.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,204,969,123.95	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	623,557,593.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	40,722,232.75	0.00
Rentals of Produced Assets	2210600	1,856,170.50	0.00
Training Expenses	2210700	201,613,944.85	0.00
Hospitality Supplies and Servi	2210800	75,239,215.15	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	23,805,295.95	0.00
Office and General Supplies and Services	2211100	32,610,313.25	0.00
Fuel Oil and Lubricants	2211200	35,499,999.00	0.00
Other Operating Expenses	2211300	807,188,520.05	0.00
Routine Maintenance - Vehicles	2220100	20,354,350.90	0.00
Routine Maintenance - Other Assets	2220200	20,139,336.95	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		3,090,540,096.30	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	7,550,000.00	0.00
TOTAL		7,550,000.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	40,000,000.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		40,000,000.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	33,369,373.55	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	752,115.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		34,121,488.55	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	4,768,125.50	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	95,137,104.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	20,516,140.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	8,768,646.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		129,190,015.50	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	412,091,336.85	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		412,091,336.85	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	(0.15)	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		(0.15)	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2044-Senate

Current Period: JUL-23 To JUL-24

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,309,680,338.80	7,309,680,338.80
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		7,309,680,338.80	7,309,680,338.80
PAYMENTS			
Compensation of Employees	12	225,391,494.20	3,596,187,401.45
Use of goods and Services	13	856,020.00	3,090,540,096.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	7,550,000.00
Other Grants and Transfers	16	0.00	40,000,000.00
Social Security Benefits	17	0.00	34,121,488.55
Acquisition of Assets	18	0.00	129,190,015.50
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		226,247,514.20	6,897,589,001.80
SURPLUS/DEFICIT		7,083,432,824.60	412,091,337.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	7,309,680,338.80	(7,309,680,338.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,000,000.00	0.00	0.00	1,000,000.00	7,309,680,338.80	(7,308,680,338.80)	730968.03 %
PAYMENTS								
Compensation of Employees	12	3,939,184,067.00	0.00	44,000,000.00	3,983,184,067.00	3,596,187,401.45	386,996,665.55	90.28%
Use of goods and Services	13	2,977,882,786.00	0.00	207,500,000.00	3,185,382,786.00	3,090,540,096.30	94,842,689.70	97.02%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	15,100,000.00	0.00	0.00	15,100,000.00	7,550,000.00	7,550,000.00	50.00%
Other Grants and Transfers	16	40,000,000.00	0.00	0.00	40,000,000.00	40,000,000.00	0.00	100.00%
Social Security Benefits	17	40,833,147.00	0.00	0.00	40,833,147.00	34,121,488.55	6,711,658.45	83.56%
Acquisition of Assets	18	146,000,000.00	0.00	(6,500,000.00)	139,500,000.00	129,190,015.50	10,309,984.50	92.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		7,159,000,000.00	0.00	245,000,000.00	7,404,000,000.00	6,897,589,001.80	506,410,998.20	93.16%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	7,309,680,338.80	(7,309,680,338.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,000,000.00	0.00	0.00	1,000,000.00	7,309,680,338.80	(7,308,680,338.80)	730968.03%
PAYMENTS								
Compensation of Employees	12	3,939,184,067.00	0.00	44,000,000.00	3,983,184,067.00	3,596,187,401.45	386,996,665.55	90.28%
Use of goods and Services	13	2,977,882,786.00	0.00	207,500,000.00	3,185,382,786.00	3,090,540,096.30	94,842,689.70	97.02%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	15,100,000.00	0.00	0.00	15,100,000.00	7,550,000.00	7,550,000.00	50.00%
Other Grants and Transfers	16	40,000,000.00	0.00	0.00	40,000,000.00	40,000,000.00	0.00	100.00%
Social Security Benefits	17	40,833,147.00	0.00	0.00	40,833,147.00	34,121,488.55	6,711,658.45	83.56%
Acquisition of Assets	18	146,000,000.00	0.00	(6,500,000.00)	139,500,000.00	129,190,015.50	10,309,984.50	92.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		7,159,000,000.00	0.00	245,000,000.00	7,404,000,000.00	6,897,589,001.80	506,410,998.20	93.16%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Financial Position

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	412,091,336.85	0.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		412,091,336.85	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		412,091,336.85	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	(0.15)	0.00
NET FINANCIAL ASSETS		412,091,337.00	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		412,091,337.00	0.00
NET FINANCIAL POSITION		412,091,337.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

STATEMENT OF CASH FLOW

Entity: 2044-Senate
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,309,680,338.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	3,596,187,401.45	0.00
Use of goods and Services	13	3,090,540,096.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,550,000.00	0.00
Other Grants and Transfers	16	40,000,000.00	0.00
Social Security Benefits	17	34,121,488.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(0.15)	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	541,281,352.35	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	129,190,015.50	0.00
Net Cash Flow From Investing Activities	B	(129,190,015.50)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	412,091,336.85	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	412,091,336.85	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110105 Basic Salaries - Members of Parliament	317,763,256.15	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	473,258,900.55	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	791,022,156.70	0.00	0.00	0.00
2110201 Contractual Employees	812,700,572.60	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	812,700,572.60	0.00	0.00	0.00
2110301 House Allowance	465,005,466.70	0.00	0.00	0.00
2110303 Acting Allowance	1,733,275.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	9,988,884.10	0.00	0.00	0.00
2110312 Responsibility Allowance	74,719,275.00	0.00	0.00	0.00
2110313 Entertainment Allowance	36,826,850.00	0.00	0.00	0.00
2110314 Transport Allowance	172,537,902.50	0.00	0.00	0.00
2110315 Extraneous Allowance	37,784,889.00	0.00	0.00	0.00
2110316 Security Allowance	116,813,825.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	1,281,600.00	0.00	0.00	0.00
2110318 n Practising Allowance	25,442,550.00	0.00	0.00	0.00
2110320 Leave Allowance	38,003,117.00	0.00	0.00	0.00
2110321 Administrative Allowance	263,873,945.50	0.00	0.00	0.00
2110323 Late Duty Allowance	102,222,900.00	0.00	0.00	0.00
2110325 Car Maintenance Allowance	294,385,100.00	0.00	0.00	0.00
2110328 National Assembly Attendance Allowance	218,552,640.55	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	1,859,171,920.35	0.00	0.00	0.00
2110405 Telephone Allowance	23,997,530.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	23,997,530.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	3,486,892,179.65	0.00	0.00	0.00
2120101 Employer Contributions to National Social Security Fund	5,332,440.00	0.00	0.00	0.00
2120104 Employers Contribution to National Housing Fund	16,280,129.80	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	21,612,569.80	0.00	0.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	87,682,652.00	0.00	0.00	0.00
2120300 Social Benefit Schemes Outside Government	87,682,652.00	0.00	0.00	0.00
2120000 Social Contributions	109,295,221.80	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,984,000.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,984,000.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	686,143,222.70	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	137,977,874.45	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	380,848,026.80	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,204,969,123.95	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	253,935,494.65	0.00	0.00	0.00
2210402 Accommodation	98,632,602.30	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	270,989,496.05	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	623,557,593.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	8,277,721.90	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	32,444,510.85	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	40,722,232.75	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	1,856,170.50	0.00	0.00	0.00
2210600 Rentals of Produced Assets	1,856,170.50	0.00	0.00	0.00
2210701 Travel Allowance	198,613,944.85	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,000,000.00	0.00	0.00	0.00
2210700 Training Expenses	201,613,944.85	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,239,029.85	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	55,000,185.30	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	75,239,215.15	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,435,278.00	0.00	0.00	0.00
2211009 Education and Library Supplies	876,000.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	998,465.95	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	20,495,552.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	23,805,295.95	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,202,547.25	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	8,469,102.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	3,938,664.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	32,610,313.25	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	35,499,999.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	35,499,999.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	3,460,904.00	0.00	0.00	0.00
2211310 Contracted Professional Services	30,292,940.00	0.00	0.00	0.00
2211323 Laundry Expenses	388,000.00	0.00	0.00	0.00
2211325 Constituency Office Expenses	773,046,676.05	0.00	0.00	0.00
2211300 Other Operating Expenses	807,188,520.05	0.00	0.00	0.00
2210000 Goods and Services	3,050,046,408.45	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	20,354,350.90	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	20,354,350.90	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,735,180.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,489,033.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	2,500,000.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	8,016,194.50	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,765,700.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,633,229.45	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	20,139,336.95	0.00	0.00	0.00
2220000 Routine Maintenance	40,493,687.85	0.00	0.00	0.00
2620182 Contribution to Commonwealth Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620183 Contribution to African Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620184 Contribution to Other Parliamentary Associations	29,600,000.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	40,000,000.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	40,000,000.00	0.00	0.00	0.00
2640502 Capital Transfer to Individual	7,550,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	7,550,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	7,550,000.00	0.00	0.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	33,369,373.55	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	33,369,373.55	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	752,115.00	0.00	0.00	0.00
2710300 Employer Social Benefits	752,115.00	0.00	0.00	0.00
2710000 Social Security Benefits	34,121,488.55	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	4,768,125.50	0.00	0.00	0.00
3110300 Refurbishment of Buildings	4,768,125.50	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	95,137,104.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	95,137,104.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	6,466,159.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and	9,743,869.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
other IT Equipment				
3111009 Purchase of other Office Equipment	4,306,112.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	20,516,140.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	6,298,649.00	0.00	0.00	0.00
3111112 Purchase of Software	2,469,997.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	8,768,646.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	129,190,015.50	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	412,091,336.85	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.10	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.05	0.00	0.00	0.00
7320120 Staff Contribution	0.10	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.10	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.25	0.10	0.00	0.00
7320000 Other Liabilities	0.25	0.10	0.00	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,309,680,338.80	0.00	0.00
9910200 Exchequer Provisions	0.00	7,309,680,338.80	0.00	0.00
9910000 Provisions	0.00	7,309,680,338.80	0.00	0.00
Total	7,309,680,338.90	7,309,680,338.90	0.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANK RECONCILIATION

From Date : 01-JUL-23 To : 10-JUL-24

REC-SENATE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000724927

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
361223	28-JUN-24		1,735,686.00
Total			1,735,686.00

BANK RECONCILIATION

From Date : 01-JUL-23 To : 10-JUL-24

REC-SENATE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000724927

Balance as per bank certificate	412,091,336.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	1,735,686.00
Bank Balance as per Cash Book	413,827,022.85

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



Budget Execution By Programmes and Sub-Programmes

Entity: 2044-Senate
Period: JUL-23 To JUN-24

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0723000000		General Administration, Planning and Support Services	50,000,000.00	47,708,796.25	2,291,203.75
	0723010000	General Administration, Planning and support services	50,000,000.00	47,708,796.25	2,291,203.75
0767000000			3,112,150,000.00	2,938,480,526.20	173,669,473.80
	0767010000		2,944,150,000.00	2,804,324,326.70	139,825,673.30
	0767020000		168,000,000.00	134,156,199.50	33,843,800.50
0768000000			1,936,699,100.00	1,788,063,628.55	148,635,471.45
	0768010000		1,781,199,100.00	1,639,246,460.65	141,952,639.35
	0768020000		155,500,000.00	148,817,167.90	6,682,832.10
0769000000			2,305,150,900.00	2,123,336,050.80	181,814,849.20
	0769010000		2,108,100,900.00	1,956,598,518.40	151,502,381.60
	0769020000		197,050,000.00	166,737,532.40	30,312,467.60
		Grand Total	7,404,000,000.00	6,897,589,001.80	506,410,998.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,577,445,636.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	1,959,065,986.40	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	970,657,152.95	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	2,802,511,563.45	0.00
TOTAL		7,309,680,338.80	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	791,022,156.70	0.00
Basic Wages - Temporary Employees	2110200	812,700,572.60	0.00
Personal Allowances paid as part of Salary	2110300	1,859,171,920.35	0.00
Personal Allowances paid as Reimbursements	2110400	23,997,530.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	21,612,569.80	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	87,682,652.00	0.00
TOTAL		3,596,187,401.45	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	2,984,000.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,204,969,123.95	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	623,557,593.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	40,722,232.75	0.00
Rentals of Produced Assets	2210600	1,856,170.50	0.00
Training Expenses	2210700	201,613,944.85	0.00
Hospitality Supplies and Servi	2210800	75,239,215.15	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	23,805,295.95	0.00
Office and General Supplies and Services	2211100	32,610,313.25	0.00
Fuel Oil and Lubricants	2211200	35,499,999.00	0.00
Other Operating Expenses	2211300	807,188,520.05	0.00
Routine Maintenance - Vehicles	2220100	20,354,350.90	0.00
Routine Maintenance - Other Assets	2220200	20,139,336.95	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		3,090,540,096.30	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	7,550,000.00	0.00
TOTAL		7,550,000.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	40,000,000.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		40,000,000.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	33,369,373.55	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	752,115.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		34,121,488.55	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	4,768,125.50	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	95,137,104.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	20,516,140.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	8,768,646.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		129,190,015.50	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	412,091,336.85	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		412,091,336.85	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	(0.15)	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		(0.15)	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2044-Senate

Current Period: JUL-23 To JUL-24

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,309,680,338.80	7,309,680,338.80
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		7,309,680,338.80	7,309,680,338.80
PAYMENTS			
Compensation of Employees	12	225,391,494.20	3,596,187,401.45
Use of goods and Services	13	856,020.00	3,090,540,096.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	7,550,000.00
Other Grants and Transfers	16	0.00	40,000,000.00
Social Security Benefits	17	0.00	34,121,488.55
Acquisition of Assets	18	0.00	129,190,015.50
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		226,247,514.20	6,897,589,001.80
SURPLUS/DEFICIT		7,083,432,824.60	412,091,337.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	7,309,680,338.80	(7,309,680,338.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,000,000.00	0.00	0.00	1,000,000.00	7,309,680,338.80	(7,308,680,338.80)	730968.03 %
PAYMENTS								
Compensation of Employees	12	3,939,184,067.00	0.00	44,000,000.00	3,983,184,067.00	3,596,187,401.45	386,996,665.55	90.28%
Use of goods and Services	13	2,977,882,786.00	0.00	207,500,000.00	3,185,382,786.00	3,090,540,096.30	94,842,689.70	97.02%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	15,100,000.00	0.00	0.00	15,100,000.00	7,550,000.00	7,550,000.00	50.00%
Other Grants and Transfers	16	40,000,000.00	0.00	0.00	40,000,000.00	40,000,000.00	0.00	100.00%
Social Security Benefits	17	40,833,147.00	0.00	0.00	40,833,147.00	34,121,488.55	6,711,658.45	83.56%
Acquisition of Assets	18	146,000,000.00	0.00	(6,500,000.00)	139,500,000.00	129,190,015.50	10,309,984.50	92.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		7,159,000,000.00	0.00	245,000,000.00	7,404,000,000.00	6,897,589,001.80	506,410,998.20	93.16%



Statment of Budget Execution - Recurrent Expenditure

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Financial Position

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	412,091,336.85	0.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		412,091,336.85	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		412,091,336.85	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	(0.15)	0.00
NET FINANCIAL ASSETS		412,091,337.00	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		412,091,337.00	0.00
NET FINANCIAL POSITION		412,091,337.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	412,091,336.85	0.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		412,091,336.85	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		412,091,336.85	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	(0.15)	0.00
NET FINANCIAL ASSETS		412,091,337.00	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		412,091,337.00	0.00
NET FINANCIAL POSITION		412,091,337.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2044-Senate
Current Period: JUL-23 To JUN-24
Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,309,680,338.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	3,596,187,401.45	0.00
Use of goods and Services	13	3,090,540,096.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,550,000.00	0.00
Other Grants and Transfers	16	40,000,000.00	0.00
Social Security Benefits	17	34,121,488.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(0.15)	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	541,281,352.35	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	129,190,015.50	0.00
Net Cash Flow From Investing Activities	B	(129,190,015.50)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	412,091,336.85	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	412,091,336.85	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110105 Basic Salaries - Members of Parliament	317,763,256.15	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	473,258,900.55	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	791,022,156.70	0.00	0.00	0.00
2110201 Contractual Employees	812,700,572.60	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	812,700,572.60	0.00	0.00	0.00
2110301 House Allowance	465,005,466.70	0.00	0.00	0.00
2110303 Acting Allowance	1,733,275.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	9,988,584.10	0.00	0.00	0.00
2110312 Responsibility Allowance	74,719,275.00	0.00	0.00	0.00
2110313 Entertainment Allowance	36,826,850.00	0.00	0.00	0.00
2110314 Transport Allowance	172,537,902.50	0.00	0.00	0.00
2110315 Extraneous Allowance	37,784,889.00	0.00	0.00	0.00
2110316 Security Allowance	116,813,825.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	1,281,600.00	0.00	0.00	0.00
2110318 n Practising Allowance	25,442,550.00	0.00	0.00	0.00
2110320 Leave Allowance	38,003,117.00	0.00	0.00	0.00
2110321 Administrative Allowance	263,873,945.50	0.00	0.00	0.00
2110323 Late Duty Allowance	102,222,900.00	0.00	0.00	0.00
2110325 Car Maintenance Allowance	294,385,100.00	0.00	0.00	0.00
2110328 National Assembly Attendance Allowance	218,552,640.55	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	1,859,171,920.35	0.00	0.00	0.00
2110405 Telephone Allowance	23,997,530.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	23,997,530.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	3,486,892,179.65	0.00	0.00	0.00
2120101 Employer Contributions to National Social Security Fund	5,332,440.00	0.00	0.00	0.00
2120104 Employers Contribution to National Housing Fund	16,280,129.80	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	21,612,569.80	0.00	0.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	87,682,652.00	0.00	0.00	0.00
2120300 Social Benefit Schemes Outside Government	87,682,652.00	0.00	0.00	0.00
2120000 Social Contributions	109,295,221.80	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,984,000.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,984,000.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	686,143,222.70	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	137,977,874.45	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	380,848,026.80	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,204,969,123.95	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	253,935,494.65	0.00	0.00	0.00
2210402 Accommodation	98,632,602.30	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	270,989,496.05	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	623,557,593.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	8,277,721.90	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	32,444,510.85	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	40,722,232.75	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	1,856,170.50	0.00	0.00	0.00
2210600 Rentals of Produced Assets	1,856,170.50	0.00	0.00	0.00
2210701 Travel Allowance	198,613,944.85	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,000,000.00	0.00	0.00	0.00
2210700 Training Expenses	201,613,944.85	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,239,029.85	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	55,000,185.30	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	75,239,215.15	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,435,278.00	0.00	0.00	0.00
2211009 Education and Library Supplies	876,000.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	998,465.95	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	20,495,552.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	23,805,295.95	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,202,547.25	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	8,469,102.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	3,938,664.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	32,610,313.25	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	35,499,999.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	35,499,999.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	3,460,904.00	0.00	0.00	0.00
2211310 Contracted Professional Services	30,292,940.00	0.00	0.00	0.00
2211323 Laundry Expenses	388,000.00	0.00	0.00	0.00
2211325 Constituency Office Expenses	773,046,676.05	0.00	0.00	0.00
2211300 Other Operating Expenses	807,188,520.05	0.00	0.00	0.00
2210000 Goods and Services	3,050,046,408.45	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	20,354,350.90	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	20,354,350.90	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,735,180.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,489,033.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	2,500,000.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	8,016,194.50	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,765,700.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,633,229.45	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	20,139,336.95	0.00	0.00	0.00
2220000 Routine Maintenance	40,493,687.85	0.00	0.00	0.00
2620182 Contribution to Commonwealth Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620183 Contribution to African Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620184 Contribution to Other Parliamentary Associations	29,600,000.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	40,000,000.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	40,000,000.00	0.00	0.00	0.00
2640502 Capital Transfer to Individual	7,550,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	7,550,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	7,550,000.00	0.00	0.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	33,369,373.55	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	33,369,373.55	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	752,115.00	0.00	0.00	0.00
2710300 Employer Social Benefits	752,115.00	0.00	0.00	0.00
2710000 Social Security Benefits	34,121,488.55	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	4,768,125.50	0.00	0.00	0.00
3110300 Refurbishment of Buildings	4,768,125.50	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	95,137,104.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	95,137,104.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	6,466,159.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and	9,743,869.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
other IT Equipment				
3111009 Purchase of other Office Equipment	4,306,112.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	20,516,140.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	6,298,649.00	0.00	0.00	0.00
3111112 Purchase of Software	2,469,997.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	8,768,646.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	129,190,015.50	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	412,091,336.85	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.10	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.05	0.00	0.00	0.00
7320120 Staff Contribution	0.10	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.10	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.25	0.10	0.00	0.00
7320000 Other Liabilities	0.25	0.10	0.00	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,309,680,338.80	0.00	0.00
9910200 Exchequer Provisions	0.00	7,309,680,338.80	0.00	0.00
9910000 Provisions	0.00	7,309,680,338.80	0.00	0.00
Total	7,309,680,338.90	7,309,680,338.90	0.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2044-Senate
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,309,680,338.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	3,596,187,401.45	0.00
Use of goods and Services	13	3,090,540,096.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,550,000.00	0.00
Other Grants and Transfers	16	40,000,000.00	0.00
Social Security Benefits	17	34,121,488.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(0.15)	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	541,281,352.35	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	129,190,015.50	0.00
Net Cash Flow From Investing Activities	B	(129,190,015.50)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	412,091,336.85	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	412,091,336.85	0.00

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

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____



Trial Balance Comparison Report

Entity: 2044-Senate

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110105 Basic Salaries - Members of Parliament	317,763,256.15	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	473,258,900.55	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	791,022,156.70	0.00	0.00	0.00
2110201 Contractual Employees	812,700,572.60	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	812,700,572.60	0.00	0.00	0.00
2110301 House Allowance	465,005,466.70	0.00	0.00	0.00
2110303 Acting Allowance	1,733,275.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	9,988,584.10	0.00	0.00	0.00
2110312 Responsibility Allowance	74,719,275.00	0.00	0.00	0.00
2110313 Entertainment Allowance	36,826,850.00	0.00	0.00	0.00
2110314 Transport Allowance	172,537,902.50	0.00	0.00	0.00
2110315 Extraneous Allowance	37,784,889.00	0.00	0.00	0.00
2110316 Security Allowance	116,813,825.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	1,281,600.00	0.00	0.00	0.00
2110318 n Practising Allowance	25,442,550.00	0.00	0.00	0.00
2110320 Leave Allowance	38,003,117.00	0.00	0.00	0.00
2110321 Administrative Allowance	263,873,945.50	0.00	0.00	0.00
2110323 Late Duty Allowance	102,222,900.00	0.00	0.00	0.00
2110325 Car Maintenance Allowance	294,385,100.00	0.00	0.00	0.00
2110328 National Assembly Attendance Allowance	218,552,640.55	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	1,859,171,920.35	0.00	0.00	0.00
2110405 Telephone Allowance	23,997,530.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	23,997,530.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	3,486,892,179.65	0.00	0.00	0.00
2120101 Employer Contributions to National Social Security Fund	5,332,440.00	0.00	0.00	0.00
2120104 Employers Contribution to National Housing Fund	16,280,129.80	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	21,612,569.80	0.00	0.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	87,682,652.00	0.00	0.00	0.00
2120300 Social Benefit Schemes Outside Government	87,682,652.00	0.00	0.00	0.00
2120000 Social Contributions	109,295,221.80	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,984,000.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,984,000.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	686,143,222.70	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	137,977,874.45	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	380,848,026.80	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,204,969,123.95	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	253,935,494.65	0.00	0.00	0.00
2210402 Accommodation	98,632,602.30	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	270,989,496.05	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	623,557,593.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	8,277,721.90	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	32,444,510.85	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	40,722,232.75	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	1,856,170.50	0.00	0.00	0.00
2210600 Rentals of Produced Assets	1,856,170.50	0.00	0.00	0.00
2210701 Travel Allowance	198,613,944.85	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,000,000.00	0.00	0.00	0.00
2210700 Training Expenses	201,613,944.85	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,239,029.85	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	55,000,185.30	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	75,239,215.15	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,435,278.00	0.00	0.00	0.00
2211009 Education and Library Supplies	876,000.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	998,465.95	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	20,495,552.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	23,805,295.95	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,202,547.25	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	8,469,102.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	3,938,664.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	32,610,313.25	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	35,499,999.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	35,499,999.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	3,460,904.00	0.00	0.00	0.00
2211310 Contracted Professional Services	30,292,940.00	0.00	0.00	0.00
2211323 Laundry Expenses	388,000.00	0.00	0.00	0.00
2211325 Constituency Office Expenses	773,046,676.05	0.00	0.00	0.00
2211300 Other Operating Expenses	807,188,520.05	0.00	0.00	0.00
2210000 Goods and Services	3,050,046,408.45	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	20,354,350.90	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	20,354,350.90	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,735,180.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,489,033.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	2,500,000.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	8,016,194.50	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,765,700.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,633,229.45	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	20,139,336.95	0.00	0.00	0.00
2220000 Routine Maintenance	40,493,687.85	0.00	0.00	0.00
2620182 Contribution to Commonwealth Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620183 Contribution to African Parliamentary Association	5,200,000.00	0.00	0.00	0.00
2620184 Contribution to Other Parliamentary Associations	29,600,000.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	40,000,000.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	40,000,000.00	0.00	0.00	0.00
2640502 Capital Transfer to Individual	7,550,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	7,550,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	7,550,000.00	0.00	0.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	33,369,373.55	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	33,369,373.55	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	752,115.00	0.00	0.00	0.00
2710300 Employer Social Benefits	752,115.00	0.00	0.00	0.00
2710000 Social Security Benefits	34,121,488.55	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	4,768,125.50	0.00	0.00	0.00
3110300 Refurbishment of Buildings	4,768,125.50	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	95,137,104.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	95,137,104.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	6,466,159.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and	9,743,869.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
other IT Equipment				
3111009 Purchase of other Office Equipment	4,306,112.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	20,516,140.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	6,298,649.00	0.00	0.00	0.00
3111112 Purchase of Software	2,469,997.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	8,768,646.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	129,190,015.50	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	412,091,336.85	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	412,091,336.85	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.10	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.05	0.00	0.00	0.00
7320120 Staff Contribution	0.10	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.10	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.25	0.10	0.00	0.00
7320000 Other Liabilities	0.25	0.10	0.00	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,309,680,338.80	0.00	0.00
9910200 Exchequer Provisions	0.00	7,309,680,338.80	0.00	0.00
9910000 Provisions	0.00	7,309,680,338.80	0.00	0.00
Total	7,309,680,338.90	7,309,680,338.90	0.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

19 July, 2024

CERTIFICATE OF BALANCES

Customer : 170763 SENATE

Balance

Date: 3-Jul-24

Account No	Account Name	Currency	Balance
1000724927	REC-SENATE	KES	412,091,336.85

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division