

REPUBLIC OF KENYA


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 THE NATIONAL ASSEMBLY	
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OF
THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY

**FOR THE YEAR
ENDED 30 JUNE, 2022**





THE NATIONAL ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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I. KEY PSC INFORMATION AND MANAGEMENT

(a) Background information

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

The Composition of the Commission for the financial year 2021/2022 was as follows: -

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

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VI. STATEMENT OF NATIONAL ASSEMBLY MANAGEMENT RESPONSIBILITIES

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

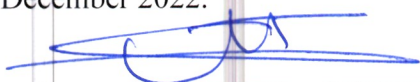
The Accounting Officer in charge of the National Assembly is responsible for the preparation and presentation of the National Assembly's financial statements, which give a true and fair view of the state of affairs of the National Assembly as at 30th June, 2022. This responsibility includes: (i) maintaining 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 National Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Assembly accepts responsibility for the National Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NA financial statements give a true and fair view of the state of National Assembly's transactions for the year ended 30th June, 2022, and its financial position as at that date. The Accounting Officer in charge further confirms the completeness of the accounting records maintained and which have been relied in the preparation financial statements as well as the adequacy of the systems of internal financial control systems.

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

Approval of the financial statements

The National Assembly's financial statements were approved and signed by the Accounting Officer on 22nd December 2022.



Samuel J. Njoroge
Clerk of National Assembly



Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339

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free of corruption and bribery, the commission has sensitised the employees through trainings on the provisions of the procurement law in relation to corruption. On the part of the contractors/suppliers, the tender documents require the filling of an anti-corruption form for all participants in a tender.

- b) For every contract, the accounting officer appoints a contract administrator or contract implementation team for complex and specialised contracts. The purpose of this is to ensure that the contract is performed as intended and to ensure that payments are raised and honoured when due. It is the responsibility of the administrators to ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract. Once an invoice is raised the Commission ensures that the same is processed within a period of 45 days when exchequer is available.
- c) The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.
- d) The Parliamentary Service Commission ensures that its services are easily accessible to the public by ensuring that departments have a service charter.

5. Community Engagements-

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

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shall use green energy solutions. The Multi storey office block under construction is one of such projects that incorporates green energy solutions. Sustainability solutions though cost effective in the long term require resources to install and in the prevailing macroeconomic environment may seem to be costly to the institution in the procurement process.

2. Environmental performance

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

3. Employee welfare

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

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

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

4. Market place practices-

Responsible competition practice.

- a) The Parliamentary Service Commission is guided by the laws of Kenya on corruption matters. The Commission works regularly with the Ethics and Anti-Corruption Commission to develop policies which work towards the realization of a corruption free society. In the procurement process which competition is required to be fair and

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**IV. STATEMENT OF PERFORMANCE AGAINST THE NATIONAL ASSEMBLY
PREDETERMINED OBJECTIVES**

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

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

Progress on attainment of Strategic development objectives

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

**V. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

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

1. Sustainability strategy and profile -

The Parliamentary Service Commission has made key efforts and achievements towards sustainability including adopting a policy (the strategic plan) which envisions a green parliament. To this end, the Commission has procured a paperless solution which has to a great extent minimised the use of paper in daily operations. It is envisioned that all buildings

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conflict resolution and dialogue between Parliaments of the Member States of the ICGLR. The Member States are Angola, Burundi, Central African Republic, Republic of Congo, the democratic Republic of Congo, Kenya, Rwanda, Sudan, South Sudan, Tanzania, Uganda and Zambia. During the period under review, the National Assembly participated in the following two (2) events relating to ICGLR

2.7.7 Caucuses

Standing Order 259A provides that the Speaker may, upon the written request of at least ten Members, recognize a parliamentary caucus formed for the purpose of advancing a common legislative objective. There are 18 caucuses currently operational in the National Assembly:

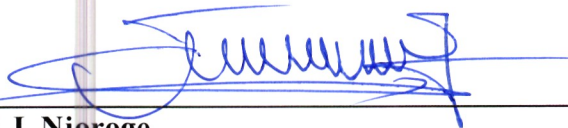
2.7.8 Friendship Groups

Parliamentary cooperation is undertaken through a number of bilateral relations initiatives that are aimed at developing strategic partnerships with other Parliaments to share experiences, strengthen inter-parliamentary cooperation and provide the necessary support for the achievement of the country's foreign policy objectives.

The National Assembly has opened channels for bilateral engagements through Parliamentary Friendship Groups (PFGs). These include-

Kenya-China, Kenya-Ethiopia, Kenya-France, Kenya-Germany, Kenya-Korea, Kenya-Poland, Kenya-Russia, Kenya-Sudan, Kenya-Turkey, Kenya-Hungary Kenya- Hellenic (Greece), Kenya-Algeria, Kenya-Saudi Arabia, Kenya- Canadian Kenya- Libya, Kenya- Rwanda, Kenya-Australia, Kenya-Kuwait, Kenya-Morocco, Kenya-Spain, Kenya-UK, Kenya-Uganda, Kenya-America, Kenyan-Philippines, Kenya-Burundi, Kenya-Cyprus, and Kenya- Slovakia .

Signed



Samuel J. Njoroge

Clerk of National Assembly / Accounting Officer, National Assembly

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academic experts and parliamentary staff. *The Parliamentarian* also features parliamentary reports on legislative affairs, news and updates from across the Commonwealth. During the period under review, CPA Kenya Branch contributed to the magazine through the Speaker of the National Assembly.

2.7.3 Pan African Parliament (PAP)

The Pan African Parliament, which has its seat in Midrand South Africa is the legislative body of the African Union. It held its inaugural session in March 2004. It exercises oversight, and has advisory and consultative powers, lasting for the five years.

Each Member State of the African Union sends a delegation of five Parliamentarians to the parliament at least one whom must be a woman. The composition of the delegation should reflect the political diversity of the Member State's legislature. The term of a Member of the Pan-African Parliament shall begin once he or she has taken oath of office or made a solemn declaration during a plenary session of the Pan-African Parliament. A Member of the Pan-African Parliament shall vote in their personal and independent capacity and shall not be bound by any instructions or orders from any authority.

During the period under review, National Assembly participated in the Fourth Ordinary Session of the Fifth Pan-African Parliament, 21st May 2021 to 4th June 2021 Midrand, South Africa.

2.7.4 The African, Caribbean, Pacific-European Union Joint Parliamentary Assembly (ACP-EU – JPA)

The ACP-EU Joint Parliamentary Assembly is one of the organs of joint institutions established under the Cotonou Agreement. The Assembly was created out of a common desire to bring together the representatives of the African, Caribbean and Pacific states that have signed the Cotonou Agreement and the European Parliament. The ACP-EU brings together more than 320 MPs from the 79 ACP Countries and Members of the European parliament, drawn from the 27 member states of the EU.

The National Assembly Participated in following three (3) activities of the OACPS- EU during the period under review –

2.7.5 Inter-Parliamentary Union (IPU)

The IPU is the international organization of Parliaments and was established under Article 1 of the Statutes of the Inter-Parliamentary Union in 1889. The Union is the focal point for world-wide parliamentary dialogue and works for peace and co-operation among peoples and for the firm establishment of representative democracy. During the period under review, the National Assembly participated in 9 meetings of the IPU

2.7.6 Forum of Parliaments of Member States of the International Conference on the Great Lakes Region (FP-ICGLR)

The Forum of Parliaments of Member States of the International Conference on the Great Lakes Region (FP-ICGLR) was established in 2008 to provide a platform for exchange of experiences,

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During the period under review, the Department undertook the following activities: -

- a) Implementation of the Covid-19 protocols – particularly on social distance spacing, wearing of masks, washing of hands, sanitisation and labelling of seats for sitting in chamber, Committee Rooms, Lounges, Visitors place, Galleries and other places within Parliament Buildings;
- b) Fumigation, disinfecting and sanitization of chamber and all offices within the Parliament Buildings;
- c) Refurbishment of Members restaurant;
- d) Safe storage of Members fire arms and preparations of applications for members fire arms;
- e) Provided SAA Services during Committee meetings and retreats;
- f) Vetted and accredited officers from the various media houses;
- g) Preparations and Participations during National Days Celebrations such the Mashujaa Day among others;
- h) Preparation of State of The Nation Address;
- i) Allocated, safeguarded and arranged Committee Rooms within the Parliamentary Buildings for use by the Parliamentary Committees and other all other Meetings as requested and booked from time to time;
- j) Participated in the preparation of burial for late Hon. Paul Koinange;
- k) Officers from the department were trained on Fire safety and First aid services;
- l) Provided safe custody of the Mace and its servicing;
- m) Undertook Equipment tagging and relocated all obsolete equipment; and
- n) Facilitated visiting presidents, dignitaries and other visitors during laying of wreaths and respects in the Mausoleum among other activities.
- o) Covid - 19 spacing and labelling of chamber seats

2.7: National Assembly and Parliamentary Diplomacy

In order to fulfill its international obligations and to enhance its role in parliamentary cooperation and diplomacy, the Parliament of the Kenya continues to actively participate in various activities relating to inter-parliamentary organizations. The inter-parliamentary organizations include: -

2.7.1 The Commonwealth Parliamentary Association (CPA)

The Commonwealth Parliamentary Association (CPA) is an international community of Commonwealth Parliaments and Legislatures working together to deepen the Commonwealth's commitment to the highest standards of democratic governance. The Association connects parliamentarians and parliamentary staff from over 180 national, state, provincial and territorial parliaments and legislatures across the Commonwealth through its network. The Association facilitates co-operation between commonwealth legislatures and other organizations of interest. CPA Kenya Branch participates in the activities of the CPA as well as of the regional Association, the **Commonwealth Parliamentary Association – Africa Region**. The National Assembly participated in five (5) CPA activities during the period under review

2.7.2 CPA Kenya contribution in The Parliamentarian Magazine

The Parliamentarian is the quarterly journal of the Commonwealth Parliamentary Association. The magazine contains articles, analyses and bibliographical information on parliamentary, political and constitutional developments written by Speakers, Ministers, Members of Parliament, renowned

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the Departmental Committees of the National Assembly were adequately briefed on the supplementary budgets according to their respective mandates. The briefs informed the Departmental Committees' reports on the supplementary budgets and recommendations were made to the Budget and Appropriations Committee. The briefs further informed the Budget & Appropriations Committee reports on the Supplementary Budget estimates that were tabled and adopted by the National Assembly.

7. **Analysis of the Proposed Revenue Measures and Tax Policy Changes:** - conducted an analysis on the various proposed revenue measures and tax policy changes. The Directorate analyzed Finance Bill 2021 and briefed the Committee on Finance and Planning of the National Assembly, including real time support to the Committee during its meetings with stakeholders, and during the preparation of the report on the Finance Bill and amendments.
8. **Preparation of Budget Implementation Oversight (BIO) Briefs:** - The Directorate provided analytical brief to the 15 Departmental Committees of the National Assembly. The briefs formed the basis of budget oversight for 2021/22 budget.
9. **Analysis of Legislative Proposals, Money Bills and Motions which have economic and financial implications:** - In the year 2021, the Parliamentary Budget Office (PBO) received 60 legislative proposals for processing under Article 114 of the Constitution. Out of the 60 ; 36 legislative proposals (60%) were certified as money bills and 24 (40%) certified as non-money bills. One legislative proposal was under processing. Forty-five percent (45%) of the proposals received can be accounted to the Governance, Justice, Law and Order (GJLOS) and Public Administration and International Relations (PAIR) sectors with the least proposals emanating from the Agriculture, Rural and Urban Development (ARD); and the Energy, Infrastructure and ICT sectors with a seven (7) per cent distribution each.
10. **Technical support to Oversight Committees.**

The Office was able to facilitate scrutiny of government financial statements and relevant policies for effective representation and oversight through the audit and oversight committees of Parliament as follows;

- (i) Provided technical back-stopping to the Public Accounts Committee where sixty-eight (68) analytical reports on various issues in the audit reports relating to financial statement for various MDAs were provided.
- (ii) Provided technical back-stopping to Public Investment Committee by providing twenty-two (22) analytical reports on various issues in the audit reports on the financial statement for various State Corporations
- (iii) Provided technical back-stopping to Special Funds Accounts Committee by providing twenty-four (24) analytical reports on various funds accounts.

2.6.9 Serjeant-At-Arms Department

The Serjeant-at-Arms (SAA) Department undertook its mandate of maintaining order in the chamber and within parliamentary precincts, as well as overseeing the maintenance of buildings and other facilities.

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Activities undertaken by PBO

The office undertook the following major activities in 2021 in line with its statutory mandate:

1. **Review of Government's Policy Options and Budget Assumptions:** - The Office is charged with the task of collecting data on macroeconomic variables and maintaining respective databases, information which can be used in carrying out macroeconomic research, reviewing effects of policy proposals and macroeconomic forecasting. Using the Parliamentary Budget Office Macro (PBOM) model and the Poverty Micro Module, Parliamentary Budget Office Revenue Model (PBORM) as well as the Macroeconomic Diagnostics Model the Directorate spearheaded the publication of two key documents namely:
 - (a) The budget options for FY 2021/2022 *“evading recessionary pressure under a mounting debt burden “*
 - (b) The budget options for 2022/2023 and the medium terms *“Alternatives for steady economic growth during transition”*
2. **Analytical review of the Budget Policy Statement (BPS) for 2021:** - and subsequent briefings to all the Departmental Committees of the National Assembly and the Budget Appropriation Committee (BAC). The briefs provide for a critical evaluation of the fiscal policies that are meant to sustain Kenya's economic growth under a sluggish global growth. It informs Members of Parliament of the various policies that will need budgeting over the medium term so as to harness the national agenda i.e. “the Big 4 Agenda”, Economic Recovery Strategy and Economic Stimulus Packages.
3. **Unpacking of the 2021 and 2022 Medium Term Debt Strategy** These documents provide an evaluation of the borrowing strategy for FY 2021/22, FY 2022/23, and the Medium Term, considering current debt environment. Factors considered in the analysis include Kenya's stock of debt, debt servicing requirements, the upside risk environment, fiscal space insufficiency under the current debt ceiling, and the need to attain high economic growth rate if Kenya's debt stock is to be sustainable.
4. **Publication of Budget Watch:** - The Budget Watch for 2021 was one of the publications undertaken by the Office during the year in the month of September 2021. The Budget Watch is an annual publication by PBO aimed at drawing the attention of Parliamentarians to the project/programmes which the government will undertake during the course of a financial year based on the approved budget. The Budget watch for this year was named “harnessing legislative oversight to buffer Economic Recovery”
5. **Review of the Budget Proposals for 2021/2022:** - The Office adequately provided an analysis and review of the estimates of revenues and expenditures for 2021/2022 and the Medium Term. The Analysis reports and briefs were presented to all the Departmental Committees and this informed the reports of the Committees and the subsequent enactment of the Appropriation Bill, 2021.
6. **Analysis of the Supplementary Budget Estimates:** - The Office provided analytical review of changes in revenues and expenditure estimates proposed in the Supplementary Budget Estimates I&II for the 2020/2021 financial year. The Unpacking of the Supplementary Budget 1 and 2 for FY 2020/21 provides a detailed evaluation of the extent to which it deviates from the Approved Budget for FY 2020/21 and also its adherence to the tenets outlined in law. All

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2.6.7 Hansard Department

Introduction

The publishing of *Hansard* Report in Kenya is based on the Westminster model and its mandate is provided under Standing No. 248 of the National Assembly Standing Orders

Activities undertaken by Hansard Department

During the period under review, the Department produced one hundred and twenty six (126) Hansard Reports for plenary sessions transcribed, edited, and copies uploaded onto Parliament website as shown in table... below –

The table below shows the breakdown of Sittings per month –

NUMBER OF SITTINGS													
Sittings	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
	-	15	18	4	18	18	6	12	10	10	13	12	126

Source: *Hansard Department, National Assembly*

Committee Sittings

Article 124 of the Constitution of Kenya provides that each House of Parliament may establish committees, and shall make Standing Orders for the orderly conduct of its proceedings, including the proceedings of its committees.

During the Fifth Session, the following Committees of the National Assembly held a total of 1465 Sittings which were recorded and transcribed.

2.6.8 Parliamentary Budget Office (PBO)

Introduction

The primary mandate of Parliament is legislation, representation, oversight, and budget making. In that regard, the Parliamentary Budget Office (PBO) continues to discharge its mandate of providing professional services in respect of budget, finance, and economic information to the committees of Parliament as stipulated in Section 10 of the PFM Act, 2012 and other sections particularly under Part II of the PFM detailing the role of specific committees. In-line with its mandate and provisions of the respective Standing Orders, the Office also provides support to the Speakers through money Bill determination and costing analysis of various legislative proposals including motions and draft Member's Bills in line with Article 114 of the Constitution 2010 and other legal bases.

It is structured into three functional Departments namely:

- (i) Budget Analysis and Sectoral Expenditure (BASE) Department;
- (ii) Macroeconomic Analysis and Statistics (MAS) Department; and,
- (iii) Tax and Inter- fiscal Relations (TIFR) Department,

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In addition to drafting private Members' Bills, the DLS received and processed 30 Government Bills which were published under the name of the Leader of the Majority Party in the National Assembly; and the Chairpersons of the Finance and National Planning Committee and the Budget and Appropriations Committee, where appropriate. The DLS also scrutinized and processed 20 vellum copies of Bills passed by the National Assembly, 16 of which were assented to by the President thus becoming Acts of the Parliament of Kenya enacted during the period under review. The DLS also processed 144 Petitions by Members of the Public and Members of the National Assembly and drafted 1149 Committee Stage Amendments for Members and the Committees of the House. The DLS also offered legal advice to the 33 Committees of the House on all legal matters arising in the Committees.

B. Strengthening the office of the Speaker and other parliamentary offices.

The DLS rendered legal advice to the Speaker of the National Assembly on a number of legal and legislative issues that arose in Committees of the House, in the Chamber and in Parliament's interaction with other institutions outside Parliament. Notably, the DLS advised on the consideration of the Constitution of Kenya (Amendment) Bill, 2020 sponsored by the Promoters of the Building Bridges Initiative, the first Bill of its kind seeking to amend the Constitution by Popular Initiative.

The DLS also enhanced the performance by the office of the Leader of the Majority Party in the House by preparing legal opinions on proposed government legislative proposals, preparing moving notes for Bills sponsored by the Leader of Majority, redrafting Bills from the Office of the Attorney General before signature by the Leader of the Majority Party; and fast tracking the publication of Bills that required to be published urgently.

C. Strengthening the Office of the Clerk

The DLS strengthened the Office of the Clerk of the National Assembly by rendering legal advice on a host of procedural and substantive issues. The DLS advised the Clerk on whether Petitions lodged before Parliament complied with the Petitions to Parliament (Procedure) Act, 2013 and the relevant Standing Orders. The DLS also rendered legal advice to various Departmental Committees on various issues that arose in the Committees.

The DLS also represented the Clerk at meetings of interest groups and consultative bodies and provided information and explanations on existing or proposed legislation and solicited feedback on the same.

D. Publications by the Directorate

The Directorate developed and maintained an updated Legislative Proposals Tracker which was uploaded on the Parliamentary Website for access by the Members of the National so that at all times the Members are apprised on the status of their legislative proposals. The DLS is exploring ways in which the tracker can be updated on a more regular basis.

E. Training and Professional Development

During the period under review, the DLS with the support of the Parliamentary Service Commission (PSC) trained legal counsel on legislative drafting.

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2.6.6 Directorate of Legal Services

Introduction

The main purpose for which the DLS was established is to provide efficient and timely legal and legislative services to the National Assembly, its Committees, the Speaker, the Parliamentary Service Commission, private Members of Parliament and the Clerk of the National Assembly. Provision of legal services to the National Assembly by the DLS contributes a great deal to the realization of the following Parliamentary Service Commission (PSC) strategic objectives as set out in the PSC Strategic Plan 2019-2030.

During the period under review, the DLS received and processed 289 requests for drafting services from Members of Parliament. The DLS rendered professional legislative drafting support to the Members by researching, analyzing and drafting preliminary and final versions of these legislative proposals.

The DLS also scrutinized and processed 20 vellum copies of Bills passed by the National Assembly and the Bills were either transmitted to the Senate or assented to by the President thus becoming Acts of the Parliament of Kenya during the period under review.

The DLS also offered legal advice to the 33 Committees of the House on all legal matters arising in the Committees as shown in table 29 below –

In 2021, the DLS processed the following—

ACTIVITY	QUANTITY
Drafting, reviewing and publishing Executive Bills	30
Formulating and Drafting Members Bills	93
Preparation of Vellum Copies	20
Legal Opinions on admissibility of Petitions	144
Drafting Committee Stage amendments	1149
Scrutiny of Statutory Instruments	50
Formulating and Drafting Legal Opinions	249

Source: *Directorate of Legal Services, National Assembly*

Milestones Achieved by the Directorate during the Fifth session.

The Directorate has achieved several milestones during the year under review. The DLS undertook the following activities:

A. Strengthening the Capacity of Members and Committees to Make Laws

During the period under review, the DLS received and processed over 93 requests for drafting services from Members of Parliament. The DLS rendered professional legislative drafting support to the Members by researching, analyzing and drafting preliminary and final versions of these legislative proposals. The Bills are at various stages of the parliamentary legislative process.

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- 2) Limited financial resources – the Directorate experienced a reduced budgetary allocated that restricted the oversight and legislative role of committees. Due to the limited budget committees were forced to scale down some of their activities or cancel other entirely.
- 3) The pandemic exacerbated the already dicey situation regarding the available Committee rooms in the National Assembly. Majority of the rooms were declared un-usable due to the requirements by Ministry of Health Protocols of social distancing and aeration hence left a few rooms to be shared by the thirty-two (32) Committees of the House.
- 4) The continuous capacity building of Members of Parliament and directorate staff was halted due to the various restrictions imposed by National government and various training institutions around the globe. This has resulted in the non-implementation of training projections within the financial year.
- 5) The holding of virtual sittings by the Committee posed another challenge both to the Members of the Committees and the staff. The fact that parliament never had a virtual platform of itself, meant that the Committees were required to use open-source platform like Zoom and WebEx to host their meetings. These platforms came with a share of security concerns and downturns. Similarly, Members and staff were required to familiarize themselves with these Open-Source platforms individually without any support of IT department within short period of time. All these factors affected negatively the efficiency in the operations and management of Committees.
- 6) The number of Committee field visits and workshops were limited and most meetings restricted to the precincts of Parliament. This has made the Committee oversight function to inspect ongoing projects difficult.
- 7) During organization of local and foreign visits, there were challenges on provision of funds to undertake such visits causing postponement of scheduled activities. These impacted negatively on execution of the work plans of committees, especially on scheduled capacity building programs.
- 8) A huge backlog of Reports of the Auditor General which could not be examined within the constitutional timelines. The Committees had limited time to consider all these reports and clear the backlog. This challenge was further exacerbated by the COVID 19 pandemic since the committees had to halt meetings to examine the reports and also reduced the frequency of meetings for such consideration.

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2nd Parliamentary Forum for Committees

13. The Committee planned and executed the 2nd Parliamentary Forum for Committees of the National Assembly which was held on Monday 15th November 2021. During the event, the Committee launched the Performance Report for Committees of the National Assembly for the period, October 2019 to October 2021.
14. Further, there was the production and broadcast of a 30 minutes documentary titled '*A House defying Covid*' which contained the activities and achievements realized by Committees and the House at the height of Covid-19. In addition, Chairpersons of various Committees enumerated achievements realized by their Committees in a live recorded event that was broadcasted nationally.

Directorate Retreats

15. During the Session under consideration, the Directorate held three (3) retreats to discuss various issues that affected the operations of Committees under its purview, build the capacity of the staff within the directorate as well as discuss way forward on current and emerging issues.

Successes and Other Milestones

16. Despite the impacts of the COVID-19 pandemic and the limited budget, the Directorate recorded several milestones in the financial year -
 - 1) Successfully navigated the fifteen (15) Committee through the introduction and use of virtual meeting platforms. This involved facilitating the officers who were the host of these virtual meeting platforms as well as inducting members on the use of the virtual platform solutions.
 - 2) During the first half of the Session, the directorate mounted a successful capacity-building programme for all Committees. These trainings were hosted under the auspices of both Centre for Parliamentary Studies (CPST), UNITAR, and Eastern and Southern African Management Institute (ESAMI) and held in several destinations.
 - 3) The directorate efficiently coordinated the activities within the fifteen Committees. This coordination-involved provision of technical procedural advice to Chairpersons and Members of the Committees, the provision of logistical support to Committee sittings held within and outside the precincts of Parliament and coordination of all the secretariat staff seconded by other directorates to support Committee operations.

Challenges experienced Directorate of Audit, Appropriation & Other Select Committees

17. As mentioned earlier the Directorate undertook its operations in line with the PSC strategic plan 2019 – 2030 amidst the COVID-19 Pandemic. Particularly it was during this period that the country faced the third wave of the pandemic. The Directorate faced numerous challenges that adversely affected the implementation of the strategic goals as contained in the PSC strategic plan 2019 – 2030 namely:-
 - 1) The ability of the Committees to hold physical meetings was curtailed and therefore the effectiveness of the public engagement through oversight was limited.

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for determination of National Revenue for the subsequent financial year (2021/2022) as provided in the Constitution.

Capacity Building programs

7. The directorate facilitated the Committees to undertake a total of thirty-one (31) foreign study/benchmarking visits on diverse dates. These were aimed at enhancing the capacity of Members to undertake their Committee specific mandates effectively. Majority of the programs were coordinated by the Centre for Parliamentary Studies and Training (CPST), Eastern and South Africa Management Institute (ESAMI) and the United Nations Institute for Training and Research (UNITAR).

Public Hearings

8. Due to restrictions on movement in the Country as a result of COVID-19 pandemic, only four stakeholder engagements were undertaken by the Committee on Constitution Implementation Oversight Committee during consideration of the Constitution Amendment Bills.

Local Inspection Visits

9. The directorate facilitated a total of twenty nine (29) local inspection visits. The NG-CDF Committee undertook seventeen (17) inspections in 17 Constituencies across the Country while Special Funds Accounts Committee undertook one (3). The National Cohesion & Equal Opportunity Committees, Committee on Parliamentary Broadcasting and Library Services and Committee on Implementation undertook two visits each. The inspection visits to projects were aimed at confirming the extent to which the projects were implemented, whether public funds were utilized efficiently and that value for money was achieved.

Stakeholder Engagement

10. The Select Committee on Members' Services and Facilities was able to engage Members of the National Assembly and the Head of Parliamentary Joint Services on various issues pertaining to welfare of Members of Parliament.
11. The NG-CDF Committee undertook twenty-four (24) public hearings in twenty-four counties during consideration of the NG-CDF (Amendment) Bill No.34 of 2021. The public hearings have enhanced the public trust in the National Assembly in that members of the public feel involved in the legislative and other business of parliament as envisaged under article 118 of the constitution.

Parliamentary Statements

Eight (8) statements sought by members were considered. Seven of them relating to the status of disbursement of Funds by the National Government Constituencies Development Fund Board were sought from the Chairperson of the Committee on NG-CDF.

Committee Retreats

12. The directorate facilitated Committees to hold thirty-four (34) retreats on diverse dates. These retreats were held to undertake various activities geared towards enabling the committee to accomplish various tasks which included planning for its activities, consultative meetings with stakeholders, and report writing. These retreats have a direct impact on Committee output being the report which when adopted is tabled to the House for consideration.

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During the fifth session of the 12th Parliament, the directorate facilitated the Select Committees in execution of their mandates as contained in the National Assembly's Standing Orders. In so doing, the Committees were able to achieve the following:-

Committee sittings

1. In exercise of their mandates, the Committees facilitated Committees to hold eight hundred and eighty one (881) sittings, with Public Accounts Committee leading with one hundred and fifty sittings followed by Public Investments Committee at one hundred and eleven meetings. The sittings were either physical, virtual or combination of both (hybrid) in line with the amended Standing Orders of the National Assembly and held within and outside Parliaments Buildings. The sittings were held to scrutinize executive actions and the extent to which they comply with legislative intent.

Bills

2. A total of twelve (12) Bills were considered and finalized by the Committees which included four Bills by the Constitution Implementation Oversight Committee on the Constitution of Kenya (Amendment) Bill, (National Assembly Bill No. 40) of 2020. The Committee of National Government, Constituency Development Fund and while the Committee on National Cohesion & Equal Opportunity considered three Bills.

Legislative Proposals

3. During the period under review, fifty (50) Legislative proposals were considered by the committees of which forty-five (45) considered by the Budget and Appropriation Committee, five (5) by the NG-CDF Committee. The Constitution Implementation Oversight Committee considered three (3) which included legislative proposal on Independent Offices Retirement Benefits Bill.

Delegated legislation/Statutory Instruments

4. The Committee on Delegated Legislation considered forty nine (49) Statutory Instruments which included *Public Health (COVID-19) Indoor Meetings Rules of 2020* which were exempted from scrutiny as provided under Section 1 of Statutory Instrument Act, 2020.

Committee Inquiries

5. Two inquiries were undertaken during the period under review. The Public Investments Committee undertook an inquiry following the Auditor-General Special Report on Procurement and Utilization of COVID-19 pandemic related items by Kenya Medical Supplies Agency (KEMSA). Public Accounts Committee also considered a Special Audit Report by the Auditor-General on accounts of the National Land Commission (payments on behalf of other Government entities) for the period running from financial year 2014/15 to 2016/17.

Committee Reports

6. During the period under review, fifty- four (54) reports were tabled in the house. These reports emanated from various Committees and relate to Bills, Inspection visits, foreign visits and Committee inquiries. The reports included a report by the Committee on Regional Integration on its consideration for approval of the Ratification of the amendment to Article 24 (2) (a) of the protocol on the establishment of the East Africa Community Customs Union. In addition, PAC was able to table its report on examination of the audited accounts for the National Government for financial year 2017/18 which was adopted in June 2021 and formed the basis

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Departmental Committees considered fifty-eight (58) Petitions and tabled twenty-six (26) reports for considerations by the House.

Training and Capacity Building of Staff

The Directorate facilitated the realization of Strategic Pillar No. II on Excellence in Service Delivery by strengthening the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner.

International Conferences, Attachments and Benchmarking Visits

Committees undertook foreign visits for various reasons including capacity building of Members of Parliament; meeting international obligations; enhancing relations between the various countries; and reciprocating benchmarking visits.

Departmental Committees undertook sixty two (62) international conferences, attachments and benchmarking visits during the period as highlighted in the table below: -

Challenges experienced by departmental committees during the period under review.

In the period under review, Committees achieved various milestones as presented above, however they faced a myriad of challenges including but not limited to: -

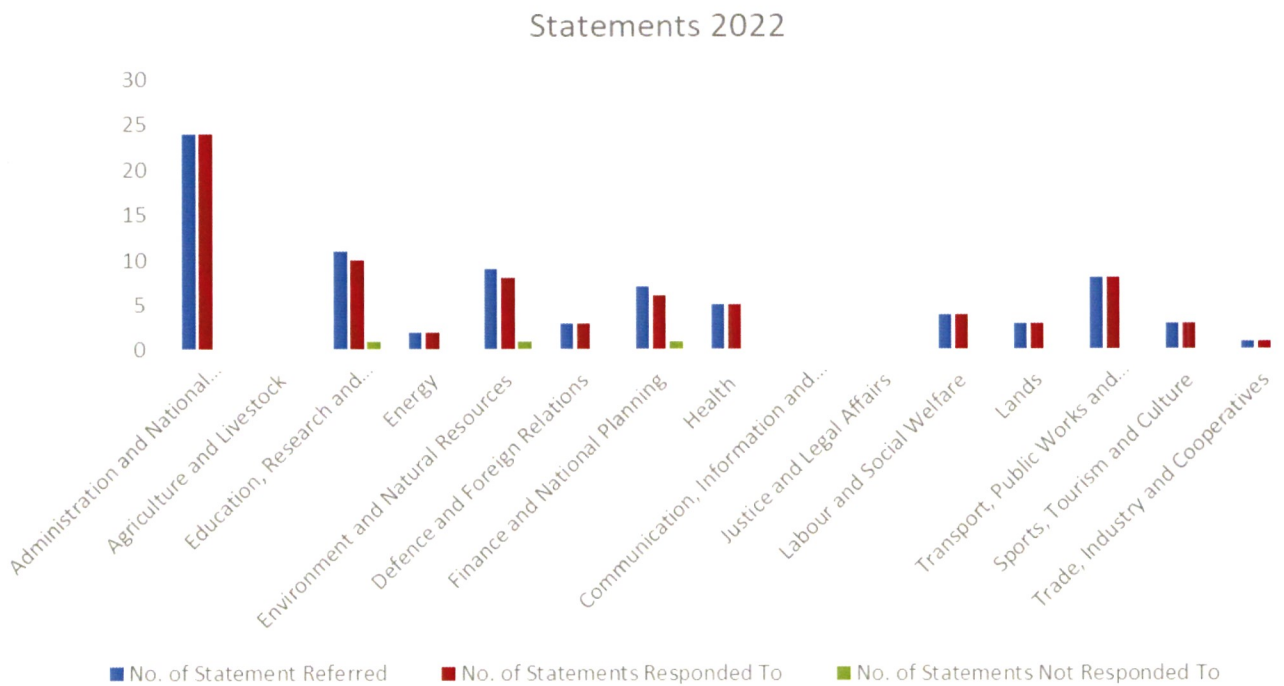
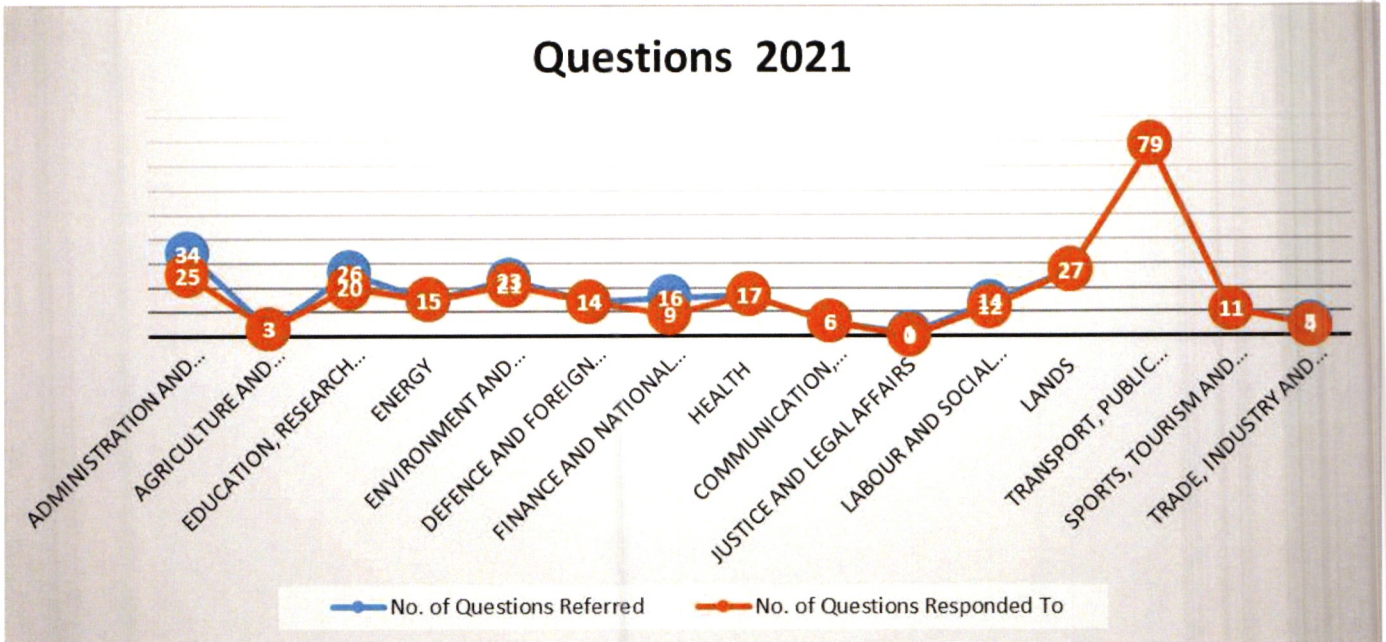
1. Slow or inadequate implementation of the Committees' recommendations due to inadequate or lack of resources. This led to a Committee having to respond to questions and statements on the same subject from different Hon. Members.
2. Measures put in place to curb the spread of COVID-19 including Ministry of Health Protocols and subsequent Speaker's Guidelines limited conduct of physical meetings and fact-finding visits;
3. The Court Ruling on the Petition by the Senate regarding consideration of Bills between the two Houses of Parliament halted consideration of Bills in the National Assembly for a while. This increased the backlog of Bills in the Committee.
4. Inadequate Committee meeting venues;
5. Technological inadequacies in audio - visual equipment, poor internet connectivity in Parliament, non-existent support hardware and inadequate capacity by Members of Parliament to participate in virtual Committee meetings;
6. Change of leadership and membership of Committees towards the end of the Fifth session affected the smooth operations and strategic direction of Committees;
7. Unavailability of Cabinet Secretaries to respond to matters raised or referred to them contributed to slow implementation of Committees' work-plans;
8. Exchequer delays sometimes resulted in cancellation of planned activities, which interfered with the execution, and completion of Committees' planned activities.

2.6.5 Directorate of Audit, Appropriation & Other Select Committees

Introduction

The Directorate of Audit, Appropriation and other Select Committees of the National Assembly was established in October, 2020 as part of the restructuring of Committee operations initiated by the Parliamentary Service Commission aimed at improving service delivery. The Directorate coordinates, supervises the operations of all Committees and offers support to Members of Parliament who are members of Committees under the directorate in areas such as procedural advice, human resource, custody of records, liaising with Ministries and Government institutions, ensuring public participation, capacity building and administrative support.

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Source: Directorate of Departmental Committees, National Assembly

Petitions

Articles 37 and 119 of the Constitution of Kenya provide for the right of citizens to petition Public Authorities including Parliament to consider matters within their jurisdictions. Further, Standing Order 227 provides for the consideration of Petitions by the National Assembly. During the Session,

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2.6.4 Directorate of Departmental Committees

Introduction

The Directorate of Departmental Committees plays a significant role in facilitating the realization of a number of strategic objectives of the Parliamentary Service Commission Strategic Plan, 2019 to 2030.

Bills and Legislative Proposals

During the period under review, Committees considered sixty-one (61) Bills and tabled fifty-eight (58) reports on Bills. This represents ninety-five percent (95) of the Bills considered. The Committees considered thirty-two (32) Legislative Proposals and submitted thirty-one (31) reports to the Speaker in line with provisions of S.O. 114 (7). This represents ninety-seven percent (97) of the Legislative Proposals considered.

Vetting of Nominees

Article 132(2) requires the National Assembly to vet and approve nominees to various State offices including, Cabinet Secretaries; Secretary to the Cabinet; Principal Secretaries; High Commissioners, Ambassadors and Diplomatic and Consular representatives; and any other State or Public Officers whom the Constitution requires or empowers the President to appoint or dismiss. Pursuant to this mandate, Departmental Committees facilitated seven (7) vetting sessions and three (3) approval hearings in the Fifth Session.

Committee Inquiries

Departmental Committees do most of their work via inquiries into subjects within their remit. Standing Order 216(5) mandates Departmental Committees to *investigate, inquire into and report on all matters that fall within their purview*. Committees execute inquiries either at the instigation of the House or on their own volition. Inquiries provide a platform for Committees to single out areas or subjects within their remit, embark on detailed investigations, and report to the House. In essence, the recommendations made by Committees have far-reaching implications in terms of influencing policy directions and public discourse on such subjects where inquiries have been undertaken.

During the period under review, five (5) Departmental Committees undertook and reported inquiries on various subject areas either on *suo motto* (own motion) basis or upon referral by the House as shown in table below: -

Questions and Statements

During the Fifth Session, Departmental Committees considered two hundred and ninety-one (291) Questions and eighty (80) Statements. The Questions and Statements raised were mostly on areas that impact directly on the lives of the citizens such as security, land, water, access to education, social welfare, provision of health services and infrastructure among others. Two hundred and sixty-three (263) Questions were processed and responded to before Departmental Committees. This translates to ninety (90) percent of the Questions. Similarly, seventy-seven (77) responses to requests for Statements by Members were processed to conclusion. This translates to ninety six (96) percent of the requests.

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Summary of Committees serviced by the Secretariat from the Directorate: -

House Business Committee

By practice, the House Business Committee meets every Tuesday at the rise of the House on a sitting day to plan for the House for the week. However, during the substantial part of the Fifth Session the Committee sat mainly on Wednesdays and Thursdays a departure from the common practice that has been occasioned by compliance to the government's protocols on management of the Covid-19 Pandemic.

During the period under review, the Committee held twenty seven (27) sittings to plan the programme of business of the National Assembly.

Procedure and House Rules Committee.

The Procedure and House Rules Committee is established under Standing Order 208 and is mandated to, among other matters, "consider and report on all matters relating to the Standing Orders". The Committee is also charged with the task of proposing amendments to the Standing Orders for consideration by the House. Further, the Committee may, from time to time, propose rules for the orderly and effective conduct of business of Committees. During the period under review, the Committee held three (3) sittings.

Committee of Powers and Privileges

The Committee of Powers and Privileges is established pursuant to Section 15 of the Parliamentary Powers and Privileges Act 2017. The Committee comprises of the Speaker as Chairperson and fourteen other Members. The Committee is broadly responsible for handling matters concerning powers, privileges and immunities of the House, committees, members and staff. In particular, the Committee is mandated to, either of its own motion or as a result of a complaint made by any person, inquire into the conduct of a member alleged to constitute breach of privilege, and report to the House its findings together with such recommendations as it considers appropriate.

Further, the National Assembly Standing Orders assigns to the Committee the duty to inquire into allegations of absence by Members from parliamentary proceedings exceeding eight sittings within a session; enforce the Codes of Conduct made pursuant to the requirements of Chapter Six of the Constitution through the Leadership and Integrity Act, the Public Officer Ethics Act and the Parliamentary Power and Privileges Act, and to recommend necessary sanctions following due process.

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- iii. Enabled their respective members to effectively discharge their roles in the different National Assembly Committees within which they serve;
- iv. Provided Party related duties to support their Members in pushing Party agenda, providing Party leadership and championing of different Party interests;
- v. Coordinated and provided administrative activities within their respective Leadership Offices;
- vi. Prepared and ensured that their Leaders had the requisite materials and facts for the various parliamentary seminars, workshops and conferences that they attended;
- vii. Drafted amendments to Bills and Legislative proposals as requested by their respective leaders and also gave legal interpretation of Acts and Bills;
- viii. Prepared talking points and briefs for their respective Leaders.

Emerging Challenges faced by Directorate of the Speaker's Office:

- i. Due to its wide mandate and vast number of offices and Officers, streamlining of communication was affected;
- ii. Covid-19 Pandemic and resultant restrictions with regard to access to meetings;
- iii. Inadequate number of Media Relations Officers to provide services to Committees. Each officer serving in the National Assembly has an average of five committees;
- iv. Very high expectations on the role of MROs in determining media content.
- v. Undocumented and unclear job descriptions provided for a lot of grey area and ambiguity in the discharge of some of the roles.

2.6.2 Office of the Clerk

The Constitution provides for the office of the Clerk - *there shall be a Clerk for each House of Parliament, appointed by the Parliamentary Service Commission with the approval of the relevant House. The offices of the Clerks and offices of members of the staff of the Clerks shall be offices in the Parliamentary Service.*

The Office of the Clerk in executing its mandate offers services to the Office of the Speaker, House Leadership Offices and all the Parliamentary Committees of the National Assembly. The Clerk further executes the work in the Chamber, and as House Accounting Officer and Administration on overall management of staff of the National Assembly. The Office of the Clerk coordinates the following Directorates and Departments - namely the Speakers Office, Legislative and Procedural Services, Committee Services, Parliamentary Budget office, Hansard and Serjeant-at-Arms.

2.6.3 Directorate of Legislative and Procedural Services

The Directorate continues to play a key role in marshalling business for the National Assembly. It offers legislative and procedural advice to the Speaker and Members during plenary sessions of the House as well as continuously, disseminate legislative information to the public.

During the Fifth Session(FY2021/22), the Directorate facilitated Administration of Oaths, drafting of Communications, Messages, Petitions, Questions, Statements, Motions, Preparation of Order Papers and Responses to inquiries and requests the office of the Speaker, Leadership Offices, Members, Clerks Offices, other Directorates and Departments; and the Public. Further, the directorate offers secretariat service to committees chaired by the Speaker, which are the House Business Committee, the Procedure and House Rules Committee, the Chairpersons' Panel and the Powers and Privileges Committee.

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- g) Facilitated temporary accreditation of Journalists covering press conferences and committee sittings in accordance with the Speaker’s Guidelines on access to meetings during the Covid-19 pandemic;
- h) Accredited all journalists covering Parliamentary activities outside Parliament including Committee fact-finding and public participation visits;
- i) Ensured continued presence of Parliament in the media by facilitating media coverage;
- j) Professionally organized and managed a total of 67 press conferences;
- k) Ensured the media got timely access to all documents as required for their use both in soft and hard copies from the Table Office;
- l) Provided real - time dissemination of information through social media.

Public Communications Department

The Public Communications Department is one of the Departments within the Directorate of the Speaker’s Office. Its functions are to the Speaker’s Office and broader institution of the National Assembly.

The following is the report of the department activities for the 5th Session (FY 2021/2022):

SN	ACTIVITY	QUANTITY
1.	Consistently provided Protocol Services to Speaker’s Office for local and foreign events and activities	Continuous
2.	Consistently provided Public Communication services to the Speaker’s Office	Continuous
3.	Facilitated Foreign Delegations visiting National Assembly	21 delegations
4.	Preparation of Publications for Public Outreach and Public Education	3
5.	Customer Care and Reception Services	Continuous
6.	Representing National Assembly in Inter-ministerial meetings and forums	41
7.	Facilitating National Assembly Leadership in State and National Events	7
8.	Offering Publicity and Branding Services	Continuous
9.	Providing Training and Sensitization Services on PR, Public Communications and Protocol	8

Source: The Public Communications Department

Leadership Offices

The Leadership Offices are domiciled within the Directorate of the Speaker’s Office. These Offices are diverse in functionality due to the varied roles and mandates that are captured within the structure and operational outline of the National Assembly.

Major Activities during the session

- i. Carried out research to enable their respective members effect their legislative duties in the house through the execution of Legislative proposals, Bills and special motions;
- ii. Facilitated their respective Members to attend government functions and ceremonial events as required;

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Major Activities during the fifth session (FY 2021/2022):

During the year under review, the Speaker's Office Department undertook the following activities:

- i. Hosted several visiting diplomatic courtesies from Missions accredited to Kenya;
- ii. Hosted several delegations from various Parliaments visiting the Parliament of Kenya;
- iii. Facilitated the Speaker's attendance to National Days' Celebrations among other National Functions;
- iv. Co-ordinated the Participation of the Speaker in several functions and conferences
- v. Co-ordinated the attendance of the Speaker to various Speakers' conferences physically and virtually. In his capacity as the Chairperson of the Executive Committee of the Commonwealth Parliamentary Association (CPA), Africa Region
- vi. Organized the training of Officers in Leadership Offices

The report of the media relations department for the fifth session (FY 2021/2022) house affairs report

The Media Relations Department works to provide information to the Press and Broadcast journalists on the wide-ranging work and activities of Parliament. The department is mandated to facilitate the coverage of the House, its Committees and events. The aim of the department is to communicate effectively with the public via the media and to publicize Parliamentary activities.

The Media Relations Department achieves its objectives by;

- i) Accrediting journalists who cover Parliamentary activities;
- ii) Monitoring media reports and coverage;
- iii) Capacity building for parliamentary reporters;
- iv) Availing documentation as may be required by reporters;
- v) Organizing press conferences and interviews for honourable Members;
- vi) Ensuring publicity for all Parliamentary activities within and outside Parliament.

Activities Undertaken in 2021/2022:

- a) Used Facebook, twitter, and WhatsApp (social media) to disseminate information about the Business of Parliament and its Committees to the public;
- b) Publicized all Parliamentary activities including facilitating their live coverage. These activities include National Assembly Committees Forum 2021, Inaugural Commonwealth Parliamentarians with Disability (CPwD) Africa Region Conference (2021) and National Prayer Breakfast (2021);
- c) Facilitated and ensured adequate media coverage and live broadcast of the 8th State of the National Address by His Excellency President Uhuru Kenyatta on 30th November, 2021;
- d) Facilitated and ensured adequate media coverage and live broadcast of the 2021/2022 Budget Highlight Presentation by the Cabinet Secretary, Ministry of Treasury and Planning;
- e) Facilitated media coverage of 123 Committee sittings by both external media and on Parliament Social media pages;
- f) Facilitated media coverage for 62 committee field visits both by external media and on Parliament social media pages.

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VOTE	PROGRAMME	KEY OUTPUTS	TARGETS ACHIEVED		TARGETS ACHIEVED		2022/23	2023/24	2024/25
			4 th Session (2020/21)	5 th Session (2021/22)	5 th Session (2021/22)	5 th Session (2021/22)			
		Administration of Oath	5	2	5	3	349	5	5
		Questions	700	500	300	531	200	300	300
		Statements	400	300	400	107	350	350	350
		Messages	50	50	50	46	30	50	50
		Papers Laid	1200	1000	1250	1245	1000	1000	1000
		Communications issued by the Chair	80	70	80	58	70	70	70
		House Leadership Retreats / Meetings	1	1	1	1	1	1	1
		Sessional Papers	3	3	3	3	3	3	3
		President's address Joint Sitting	1	1	1	1	1	1	1
		Committee Reports	200	155	250	54	200	200	200
		Committee Sittings	500	550	650	881	500	550	600
		Reports on Vetting of state officers	50	45	20	7	15	20	20
		Chairperson's Panel Sittings	50	45	45	32	35	40	40

2.6 Detailed key achievements for the national assembly, emerging issues challenges and way forward at directorates level

Introduction

There are five Directorates and two departments that render services to the National Assembly Service, namely; Speakers Office, Legislative and Procedural Services, Committee Services, Parliamentary Budget office, Hansard and Serjeant-at-Arms. This Chapter will highlight on the various activities undertaken by each Directorate/ Department during the Fifth Session.

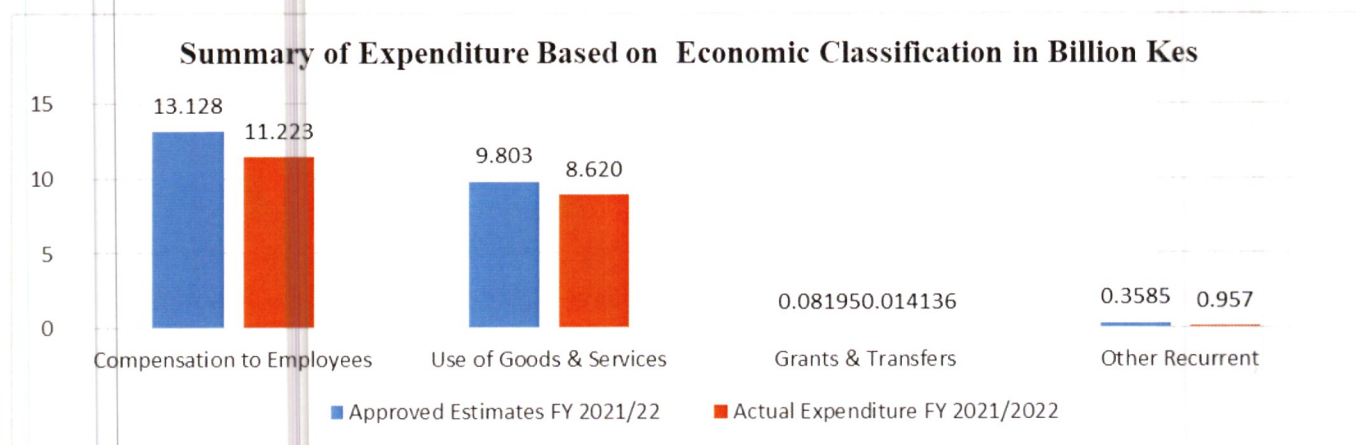
2.6.1 Directorate of Speaker's Office.

The Directorate of the Speaker's Office in the National Assembly comprises of the Leadership Offices; those of the Presidium, the Media Relations and the Public Communication Departments.

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2.4 Summary of Expenditure of the Vote based on Economic Classification in Kes

SUMMARY	PRINTED ESTIMATES FY 2021/2022	SUPPLEMENTARY ESTIMATES FY 2021/2022	APPROVED ESTIMATES FY 2021/2022	ACTUAL EXPENDITURE FY 2021/2022	BALANCE AS AT 30TH JUNE 2022
Compensation of Employees	13,828,260,605.00	(700,000,000.00)	13,128,260,605.00	11,223,868,346.00	1,904,392,259.00
Use Of Goods And Services	9,243,371,595.00	(560,000,000.00)	9,803,371,595.00	8,620,299,140.00	1,183,072,455.00
Grants And Transfers	81,950,000.00	-	81,950,000.00	14,136,156.00	67,813,844.00
Acquisition Of Assets	348,500,000.00	10,000,000.00	358,500,000.00	95,706,425.00	262,793,575.00
TOTAL NATIONAL ASSEMBLY	23,502,082,199.00	(130,000,000.00)	23,372,082,200.00	19,954,010,067.00	3,418,072,133.00



2.5: Summary of key outputs, performance indicators and targets for FY 2021/22-2023/24

VOTE	PROGRAMME	KEY OUTPUTS	TARGETS ACHIEVED 4 th Session (2020/21)		TARGETS ACHIEVED 5 th Session (2021/22)		2022/23	2023/24	2024/25
			Planned Targets	Achieved Targets	Planned Targets	Achieved	Planned Targets	Planned Targets	Planned Targets
2042	National Legislation, Representation and Oversight	Bills Processed	100	95	80	38	90	100	100
		Sittings held	120	100	132	130	132	150	150
		Motions	200	180	200	48	150	200	200
		House Business Committee Meetings	50	45	50	27	30	50	50
		Petitions	100	80	150	76	80	100	100
		Statutory Instruments/ Regulations	150	120	150	49	70	100	100

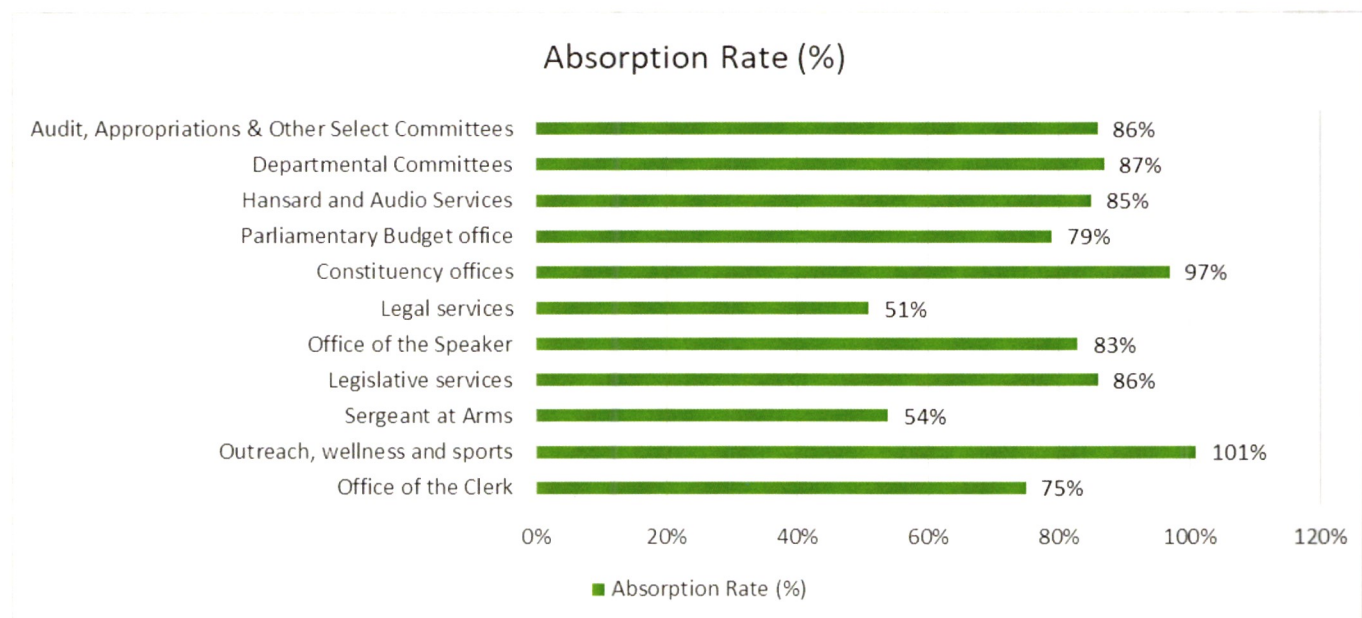
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2.3 The Overall Budget performance for the Subheads

No.	Name of Sub-Head	Final Approved Budget FY 2021/2022	Actual Expenditure FY 2021/2022	Absorption rates
1	Office of the Clerk	3,509,986,381	2,646,335,311	75%
2	Outreach, wellness and sports	189,619,822	191,083,467	101%
3	Sergeant at Arms	82,000,000	44,399,328	54%
4	Legislative services	10,318,651,632	8,908,082,242	86%
5	Office of the Speaker	208,525,680	172,238,724	83%
6	Legal services	143,350,000	72,888,220	51%
7	Constituency offices	6,931,298,930	6,210,693,176	90%
8	Parliamentary Budget office	171,346,875	135,163,614	79%
9	Hansard and Audio Services	44,100,000	37,292,441	85%
10	Departmental Committees	1,051,556,871	917,817,551	87%
11	Audit, Appropriations & Other Select Committees	721,646,008	618,015,993	86%
Total		23,372,082,199	19,954,010,067	85%

Source: Budget estimates, IFMIS vote book

In the financial year 2021/22, The National Assembly's approved estimates **NET** of supplementary was Kshs 23.372 Billion. Out of this amount, the Vote utilised a total of Kshs 20.466 Billion. This translated to an absorption rate of 88%. The **Outreach, Wellness & Sports** subhead recorded the highest absorption rate whereas the **Legal services** department recorded the lowest absorption rate. The graph below gives a highlight of the overall performance of the Sub Heads.



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2.0 BUDGET PERFORMANCE FOR THE FINANCIAL YEAR 2021/22

2.1 Budget estimates

In the financial year 2021/2022, The National Assembly was allocated a total budget of Kshs 23.502 Billion. The amounts were allocated to the various sub heads in the vote as highlighted in table 1.

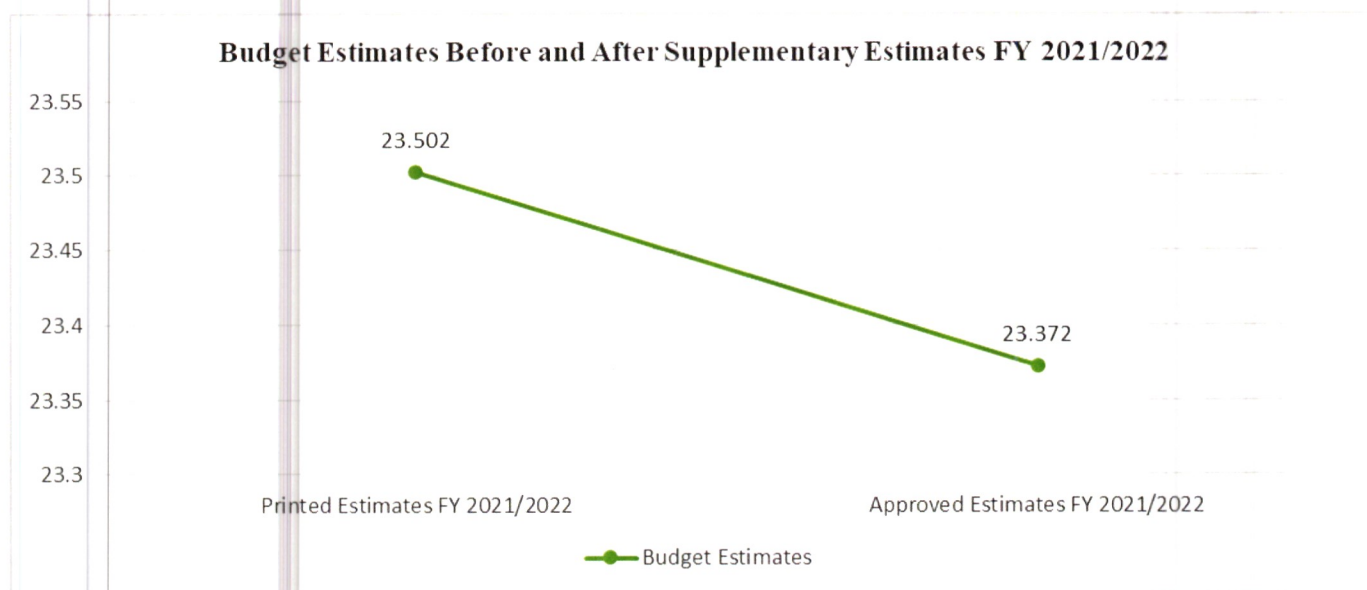
Table 1: Budget allocation and the budget expenditures for the subheads.

N o.	Name of Sub-Head	Printed Estimates FY 2021/2022	Supplementary FY 2021/2022	Final Approved Budget FY 2021/2022	Actual Expenditure FY 2021/2022
1	Office of the Clerk	3,286,286,381	223,700,000	3,509,986,381	2,646,335,311
2	Outreach, wellness and sports	103,319,822	86,300,000	189,619,822	191,083,467
3	Sergeant at Arms	162,000,000	(80,000,000)	82,000,000	44,399,328
4	Legislative services	11,208,651,632	(890,000,000)	10,318,651,632	8,908,082,242
5	Office of the Speaker	138,525,680	70,000,000	208,525,680	172,238,724
6	Legal services	103,350,000	40,000,000	143,350,000	72,888,220
7	Constituency offices	6,931,298,930	-	6,931,298,930	6,210,693,176
8	Parliamentary Budget office	162,346,875	9,000,000	171,346,875	135,163,614
9	Hansard and Audio Services	44,100,000	-	44,100,000	37,292,441
10	Departmental Committees	849,556,871	202,000,000	1,051,556,871	917,817,551
11	Audit, Appropriations & Other Select Committees	512,646,008	209,000,000	721,646,008	618,015,993
Total		23,502,082,199	(130,000,000)	23,372,082,199	19,954,010,067

Source: Budget estimates, IFMIS Vote Book 2042

2.2 Supplementary estimates I & II

In the financial year 2021/2022, a total of Kshs 890 million was reallocated from the Legislative services to other subheads. The overall effect was a reduction of Vote 2042 Budget by 130 Million



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III. STATEMENT BY THE CLERK/ACCOUNTING OFFICER OF THE NATIONAL ASSEMBLY

1.0 Background Information

The National Assembly derives its mandate from Article 95 of the Constitution. Broadly, the roles of the National Assembly are Representation, Oversight and National legislation. The Members of Parliament of the National assembly play the following roles: represent the people of the constituencies and special interests in the National Assembly.

The National Assembly implements one programme Known as National Legislation, Representation and Oversight whose main objective is to strengthen the legislative capacity, oversight and representation function of the National Assembly.

Over the years, the Vote has received its funding from the National Treasury which has enable the Agency to deliver service efficiently and effectively. The Vote is vested with the following mandates:

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

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capacities to both Members and staffers of Parliament to effectively and efficiently discharge this mandate;

- (b) In their representation role, by enhancing the remuneration and operational costs of County and Constituency Offices for Senators and Members of the National Assembly respectively in order to attract and retain competent personnel to the respective positions. In addition, the Commission developed guidelines and sensitized staffers in these offices on prudent financial management and administration in order to enhance accountability and financial probity;
- (c) In their oversight role, the Commission continued to facilitate both Houses of Parliament to exercise of their respective oversight roles under the Constitution. In this regard, the Commission facilitated respective Committees of the Houses to engage consultants to provide relevant expertise that may not be available in-house so as to enable the Committees perform its oversight role more effectively;
- (d) In the budget-making role – the Commission has enhanced the structure and establishment of the Parliamentary Budget Office. In the year of reporting, the Commission recruited additional Fiscal Analysts to strengthen the Office so as to provide effective and efficient services to the Committees of the Houses.

CONCLUSION

Pursuant to Article 254(1) of the Constitution, 2010, the Parliamentary Service Commission will be submitting its report for the Financial Year 2021/2022 to the President and to Parliament. This Annual Report comprehensively outlines the Commission'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 Parliamentary Service Commission during the Financial Year 2021/2022 is submitted in compliance with the new requirements of financial reporting by the National Treasury.

Rt. Hon. Sen. Moses M. Wetang'ula, EGH, MP,
Speaker of the National Assembly/ Chairman, Parliamentary Service Commission.

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Committees (AFROPAC) Secretariat within the precincts of Parliament. The amended Memorandum of Understanding on this partnership was signed in Nairobi, Kenya in July, 2022.

- (15) In the year of reporting, the Commission continued to engage the Salaries & Remuneration Commission (SRC) over salaries and remuneration for State Officers in Parliament the Job Descriptions Analysis Committee (JDAC). This structured engagement with SRC has enhanced their understanding of the roles and responsibilities of State Officers in Parliament, particularly that of Members of Parliament forming the basis for their commensurate compensation. Further, the Commission continues to engage with SRC over its jurisdiction on the facilitative allowances pursuant to Article 127(6)(a) of the Constitution, 2010 and the implementation of the latest Gazette Notice of 27th July, 2022 that sets out remuneration and allowances for the 13th Parliament.

(d) Capacity Building Program for Members and Staff of Parliament

- (16) Under Legislative Training, Research and Knowledge Management programme the Centre for Parliamentary Studies and Training (CPST) undertook high level training targeting and befitting Members of Parliament with a view of building their capacity to perform their respective mandates more effectively in their various areas of responsibility.
- (17) Despite the challenges of the Covid-19 pandemic, the Commission facilitated twenty-seven (27) trainings to Members of Committees of Parliament on budget scrutiny, vetting, monitoring and evaluation and on national security.
- (18) In the reporting year, pursuant to the Commission Policy on Parliamentary Service Mandatory Promotional Examinations, the Commission also facilitated training and examination of forty-four (44) staffers from different cadres in the Service who were due for supervisory roles in their respective departments. This Module of the Course was aimed exposing the staffers to the requirements of a Supervisor in a legislative setting.

(e) Highlights of Legislative Work

- (19) Article 93 of the Constitution, 2010 establishes the Parliament of Kenya while Articles 94, 95 and 96 set out the legislative mandate of Parliament generally and of the respective Houses respectively. In the reporting year, the Commission facilitated both Houses of Parliament and enabled Members of the National Assembly and the Senate to undertake their respective mandates through the Directorates of Speaker's Offices, Committees, Legislative & Procedural Services, Legal Services, Research Services and through the support of Hansard & Audio Services and Serjeant-at-Arms of both Houses.
- (20) In the reporting year, the Commission facilitated the two Houses as follows -
- (a) In their legislative role, by recruiting and designating competent staffers to Committees of Houses of Parliament, and by continuously building relevant

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(8) Following the Commission Resolution to introduce performance contracting in the Service, the Commission engaged a Consultant to oversee successful implementation of Performance Management in the Parliamentary Service for a period of one year. The Consultant was supported by an Ad Hoc Committee of the Commission which provided policy guidance in the implementation of the new policy in the Service. In the reporting year, the Commission cascaded performance contracting from senior management to middle management and supervisory levels. Officers at PSC Scales 8-13 signed Balanced Scorecards during the reporting year.

(c) Facilitation of Members and Staff of Parliament

(9) Pursuant to its mandate of providing services and facilities to Members and staff of Parliament, the Commission extended medical ex-gratia assistance as per its Policy to a number of deserving cases who had exhausted their medical limits under the respective medical over.

(10) In addition, the Commission introduced a hybrid Post-Retirement Medical Scheme for the Parliamentary Service staffers to be managed under the existing Pension Scheme. This is a voluntary contributory scheme whose entitlements will vary with the staffers' contributions. The Commission further made proposals to the two Houses of Parliament for review of the existing legislation to make similar provision in respect of Members of Parliament.

(11) Pursuant to its mandate of promoting ideals of parliamentary democracy and in line with its Resolutions, the Commission facilitated Members and staff of Parliament to participate in Team Kenya's delegation to the 11th Edition of the East African Community Inter-Parliamentary Games (E AC-IPG) in Arusha, Tanzania. This is an annual event hosted on a rotational basis, by member states of the Community.

(12) Following the ruling of the Court of Appeal in civil appeal E071 of 2021; Parliamentary Service Commission and four others vs. Salaries and Remuneration Commission and Seven others, the Commission resolved to comply with the decision of the Court to recover the portion of house allowances that had been paid to Members of Parliament by 31st July, 2022.

(13) Pursuant to the Independent, Electoral and Boundaries Commission Act, 2011, The Commission continues to provide secretariat services to the Selection Panel for the Appointment of Members of the Independent Electoral and Boundaries Commission (IEBC). In the reporting year, the Commission supported the activities of the Selection Panel in 2021 in the appointment of four (4) IEBC Commissioners to replace the four who had resigned. The Commission expended KES. 142 million towards this exercise.

(14) In line with its mandate to undertake, singly or jointly with other relevant organizations, programs to promote the ideals of parliamentary democracy, the Commission approved that Parliament of Kenya continues to host African Organizations of Public Accounts

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The *Senate Affairs Programme* is implemented under **Vote 2041**, the Parliamentary Service Commission; The *National Legislation, Representation and Oversight Programme* is implemented under **Vote 2042** while the *General Administration, Planning and Support Services* and *Legislative Training, Research and Knowledge Management programs* are implemented under **Vote 2043**. The *Capital Expenditures* are also implemented under Vote 2043.

HIGHLIGHTS OF ACHIEVEMENTS

During the Financial Year 2021/2022, the Parliamentary Service Commission registered the following achievements -

(a) Under Infrastructural Development and Facilities

- (1) The Commission oversighted and facilitated the completion of the Multi Storey Office Block project, now named, *Bunge Tower* which aimed at resolving the perennial challenge of inadequate office space and Committee rooms.
- (2) Towards the operationalization of a Parliamentary Square, the Commission commenced the refurbishment and alterations to County House Building and continued with purchase negotiations with proprietors of other premises within the Square.
- (3) The Commission commenced the process towards the construction of the proposed Centre for Parliamentary Studies and Training Complex on L.R No. 28172 in Karen, Nairobi City County.
- (4) Towards enhancing security and surveillance within the Parliamentary Square, the Commission commenced the implementation of the Integrated Security Management System (ISMS) project.

(b) On Staff Welfare Matters

- (5) During the period under review, the Commission undertook a comprehensive review of the Organizational Structure and staff establishment in the Parliamentary Service leading to upgrade of some departments to directorates and approval of the optimal staffing levels in the Parliamentary Service.
- (6) In the reporting year, the Commission promoted various officer serving in the Parliamentary Service in line with its Policy.
- (7) To address the staffing needs in the Parliamentary Service arising from natural attrition and staffing requirements of the 13th Parliament, the Commission recruited additional staffers to various cadres including, Fiscal Analysts, Hansard Reporters, Accountants, Procurement Officers, Travel Assistant, Inspector of Buildings Works, Inspector of Mechanical and Electrical and Artisans.

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**II. STATEMENT BY THE HON. MOSES WETANGULA, EGH, MP, SPEAKER OF THE
NATIONAL ASSEMBLY/ CHAIRMAN, PARLIAMENTARY SERVICE
COMMISSION.**

BACKGROUND

This Statement is made in compliance with Section 81(2)(f) of the Public Finance Management Act, 2012 that 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.

INTRODUCTION

The Parliamentary Service Commission is established as an Independent Constitutional Commission under Article 127 of the Constitution, 2010. 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.

For effective administration, financial management and reporting, the Commission organized the Parliamentary Service into three distinct Services, each of which is headed by a Head of Service who doubles up as the Accounting Officer for the respective Service. i.e. the National Assembly Service, the Senate Service and the Parliamentary Joint Services which includes the training arm of Parliament, the Centre for Parliamentary Studies and Training (CPST).

The Parliamentary Service Commission delivers its constitutional mandate through implementation of the Parliamentary Service Commission Strategic Plan 2019-2030, whose vision is a *Democratic and People-centered Parliament*. To actualize this, the Commission identified seven (7) key priority areas referred to as Strategic Pillars from which Directorates under the respective Services develop and implement programmes and operational plans.

The Statement highlights specific activities undertaken under the key thematic areas by the three Services during the Financial Year 2021- 2022.

The Commission supports the implementation of four (4) programs under three Accounting Units, namely -

- (i) *Senate Affairs;*
- (ii) *National Legislation, Representation and Oversight programme;*
- (iii) *General Administration, Planning and Support Services; and*
- (iv) *Legislative Training, Research and Knowledge Management.*

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(d). Entity Headquarters

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

(e). Entity Contacts

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

(f). Independent Auditors

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

(g). Principal Legal Adviser

Director Litigation and Compliance
National Assembly
Parliament road
P.O. Box 41842
G.P.O 00100
NAIROBI - KENYA

(h). Bankers

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

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(c). Fiduciary Management

The key management personnel who held office of National Assembly during the year ended 30th June, 2022 and who had direct fiduciary responsibility was: -

Mr. Michael R. Sialai- The Accounting Officer and Clerk of National Assembly

1. Fiduciary Oversight Arrangements

(i) Audit and finance Committee activities: -

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

Finance

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

Audit Committee

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

Tender and Procurement

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

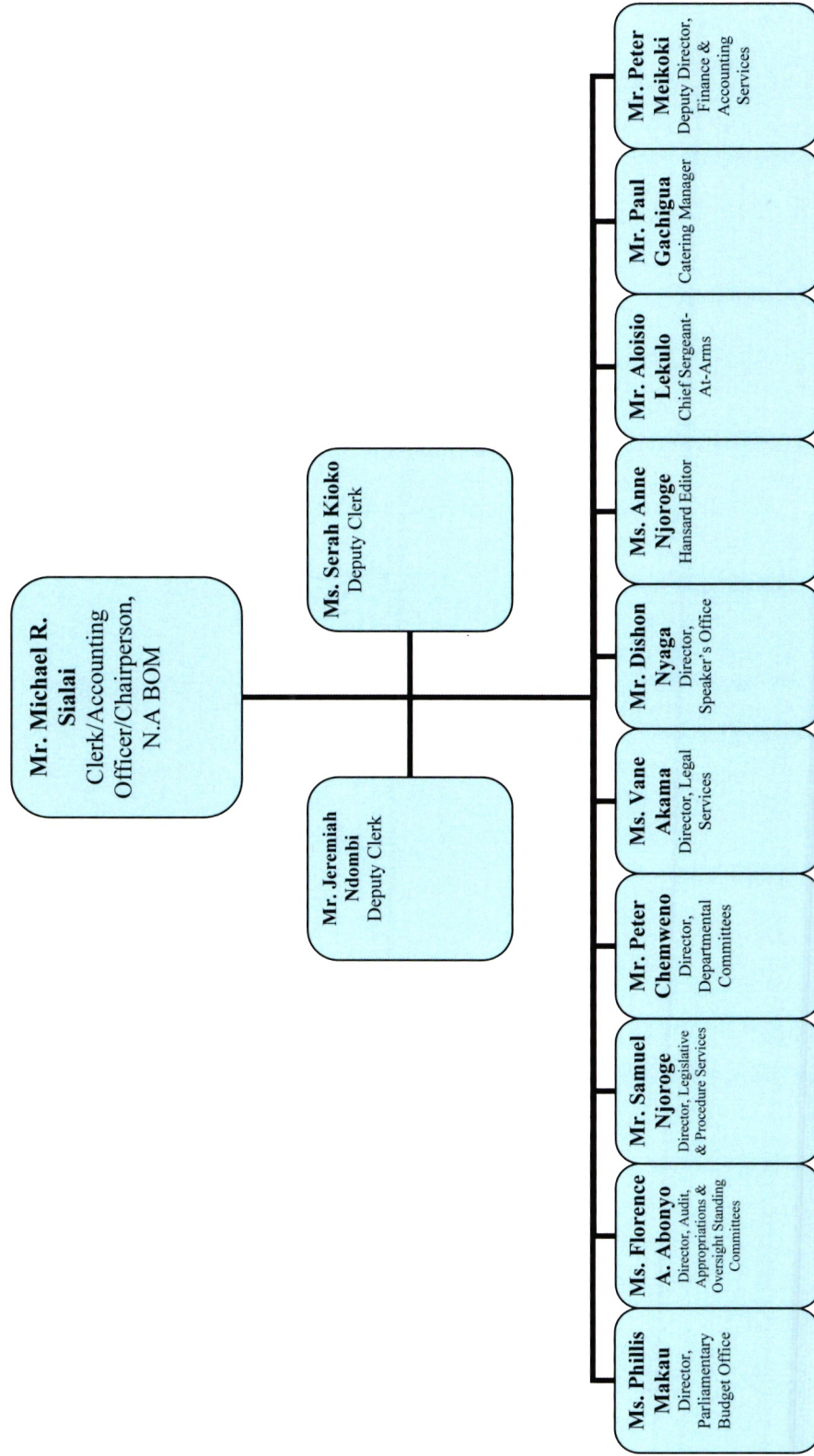
(ii) **Parliamentary Committee Activities**

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

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

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National Assembly Board of Management



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Ms. Phyllis Makau

Member/Director-Parliamentary Budget Office



Prof. Nyokabi Kamau






Member/Executive Director- Centre for Parliamentary Studies and Training (CPST)



Mr. Anthony Njoroge

Member/Director-Litigation and Compliance

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	<p>Mr. Clement Nyandiere Member/Director General, Parliamentary Joint Service/ Accounting Officer of The Parliamentary Joint Services.</p>
	<p>Mr. Mohamed Ali Mohamed Member/Deputy Clerk-Senate</p>
	<p>Ms. Eunice Wanjiku Gichangi Member/Deputy Clerk-Senate</p>
	<p>Ms. Serah M. Kioko Member/Deputy Clerk-National Assembly</p>
	<p>Mr. Jeremiah W. Ndombi Member/Deputy Clerk-National Assembly</p>



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Role of Stakeholders

Stakeholder	Role
Members of Parliament	Making laws and policies, oversee the spending of public expenditure, 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 in the county levels.
Private Sector	To adhere to the laws in place, give a feedback and regular engagement on areas that require enhanced oversight.

(b). Key Management

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

	<p>Mr. Jeremiah M. Nyegenye, C.B.S</p> <p>The Clerk Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.</p>
	<p>Mr. Michael R. Sialai, CBS</p> <p>Member/Clerk of The National Assembly/Accounting Officer of The National Assembly.</p>

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Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
				<ul style="list-style-type: none"> • Committee Services • Directorate of Legal Services
		SO 12	To strengthen parliamentary diplomacy, partnerships and linkages.	<ul style="list-style-type: none"> • Office of the Speaker, NA • Clerk's Office, NA • Directorate of Legislative & Procedural Services
		SO 13	To enhance parliamentary outreach and promote ideals of parliamentary democracy.	<ul style="list-style-type: none"> • Office of the Speaker, NA • Clerk's Office, NA • Outreach, Wellness and Sports Committees • Directorate of Legislative & Procedural Services • Directorate of Committee Services • Directorate of Legal Services
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.	<ul style="list-style-type: none"> • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Hansard & Audio Services
		SO 15	To leverage on ICT in all processes and operations of Parliament.	<ul style="list-style-type: none"> • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Hansard & Audio Services
SP 6	Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament	SO 19	To provide adequate facilities for Members and staff of Parliament.	<ul style="list-style-type: none"> • Clerk's Office, NA • Serjeant-at-arms

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Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
				Office
		SO 3	To strengthen devolution and the capacity of devolved Units and constituency offices.	<ul style="list-style-type: none"> • Clerk's Office, NA • Constituency Liaison Office • Directorate of Legal Services
		SO 4	To mainstream monitoring and evaluation for legislation and oversight.	<ul style="list-style-type: none"> • Clerk's Office, NA • Parliamentary Budget Office • Directorate of Committee Services
		SO 5	To strengthen knowledge and evidence based decision making in the legislature.	<ul style="list-style-type: none"> • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Directorate of Committee Services • Directorate of Legal Services
SP 2	Excellence in Service delivery	SO 7	To institutionalize performance management systems across the Parliamentary Service.	<ul style="list-style-type: none"> • Clerk's Office, NA
		SO 8	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner.	<ul style="list-style-type: none"> • Clerk's Office, NA
		SO 10	To enhance staff wellness for efficient service delivery.	<ul style="list-style-type: none"> • Clerk's Office, NA
SP 3	Public Trust	SO 11	To enhance the involvement of the public in legislation and oversight.	<ul style="list-style-type: none"> • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Directorate of

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(V) Strategic goals/objectives

- i. To improve the process of representation, legislation and oversight
- ii. To strengthen the capacity of Members of Parliament to execute their constitutional mandate
- iii. To mainstream monitoring and evaluation for legislation and oversight
- iv. To strengthen knowledge and evidence based decision making in the legislature
- v. To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner
- vi. To enhance the involvement of the public in legislation and oversight
- vii. To strengthen parliamentary diplomacy, partnerships and linkages
- viii. To enhance parliamentary outreach and promote ideals of parliamentary democracy
- ix. To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery
- x. To mobilize sufficient financial resources to fund parliamentary programs
- xi. To enhance efficiency in procurement of goods and services
- xii. To enhance efficiency in resource utilization, monitoring and evaluation

Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
SP 1	Effective Representation, Legislation and Oversight	SO 1	To improve the process of representation, legislation and oversight.	<ul style="list-style-type: none"> • Office of the Speaker, NA • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Directorate of Committee Services • Directorate of Legal Services
		SO 2	To strengthen the capacity of Members of Parliament to execute their constitutional mandate.	<ul style="list-style-type: none"> • Clerk's Office, NA • Directorate of Legislative & Procedural Services • Directorate of Committee Services • Directorate of Legal Services • Parliamentary Budget

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Chapter 8 (Article 93) of the Constitution established the Parliament of Kenya consisting of the National Assembly and the Senate. This Chapter further spells out the roles, functions and other matters relating to membership and operations of Parliament.

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

(i) Activities

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

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

(ii) Vision of the Parliament

Democratic and people centred Parliament.

(iii) Mission

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

(iv) Core Values

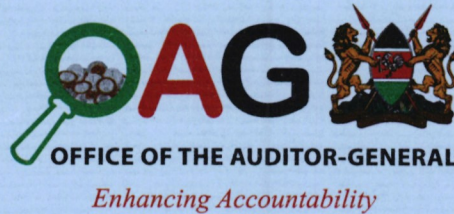
- Professionalism
- Impartiality
- Responsiveness
- Integrity and Accountability
- Cooperation and Consultation Inclusiveness.

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	<p>Hon. Benson Momanyi Orori, MP</p> <p>Chairperson-Tender and Procurement Committee.</p>
	<p>Hon. Sen. George Munyasa Khaniri, MGH, MP</p> <p>Member of Tender and Procurement and Finance Committee /- Parliamentary Service Commission</p>
	<p>Hon. Aisha Jumwa Katana, MP</p> <p>Member of Tender and Procurement Committee.</p>
	<p>Hon. Samuel Kiprono Chepkong'a, C.B.S</p> <p>Non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. He is a member of Tender and Procurement and Finance Committee of the Commission.</p>
	<p>Hon. Rachel Ameso Amolo</p> <p>Non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She is a member of Audit Committee of the Commission.</p>
	<p>Mr. Jeremiah M. Nyegenye, C.B.S</p> <p>The Clerk Senate / Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary service Commission.</p>

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 National Assembly set out on pages 1 to 19, which comprise the statement of assets and liabilities as at 30 June, 2022 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 National Assembly as at 30 June, 2022 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Pending Bills

Annex 2 to the financial statements reflects pending bills totalling Kshs.290,665,300 as at 30 June, 2022, which were not settled in 2021/2022 but were instead carried forward to the 2022/2023 financial year. Further these pending bills includes an amount of Kshs.239,117,226 relating to 2021/2022 financial year and Kshs.51,548,074 for the previous financial years.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects expenditure totalling Kshs.11,223,868,346 in respect of compensation of employees. The expenditure includes an amount of Kshs.4,187,307,576 relating to basic wages of temporary employees at the Constituencies offices. However, the amount was not supported by any documentary evidence on the terms of employment and approved salary scales of the Constituency offices staff.

Further, Likoni and Kilifi Women Representative Constituencies offices did not remit Pay As You Earn (PAYE) and National Social Security Fund (NSSF) deductions resulting to arrears of Kshs.3,860,363 and Kshs.2,510,251 respectively. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement court order or arbitration as the case may be.

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

2. Procurement of Office Supplies and Services, Accommodation and Transport Service at Constituency Offices

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects expenditure totalling Kshs.8,620,229,140 on use of goods and services. The amount includes Kshs.2,584,634,240 relating to other operating expenses out of which Kshs.72,099,479 was incurred on office supplies and services, accommodation and transport at the Constituency Offices. Although the expenditure in various cases were above the threshold for low value procurement method, the Management of the Constituency offices did not apply alternative procurement methods as required under Section 91 of the Public Procurement and Asset Disposal Act, 2015 but procured goods and services directly through cash purchases.

Further, included in other operating expenses of Kshs.2,584,634,240 is an amount of Kshs.21,783,431 relating to travel and subsistence expenses which were not supported by approved guidelines on the standard rates for subsistence allowances.

In the circumstances, the regularity and value for money of the expenditure of Kshs.72,099,479 and Kshs.21,783,431 incurred on office supplies and services, accommodation and transport, and travel and subsistence, respectively could not be confirmed.

3. Accounts Receivables - Outstanding Imprest

The statements of assets and liabilities and as disclosed in Note 9 to the financial statements reflects accounts receivables balance of Kshs.12,094,409. The balance includes Kshs.11,113,945 relating to outstanding imprests which ought to have been accounted for on or before 30 June, 2022. This was contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which provides that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

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

4. Lack of Asset Register

Annex 3 to the financial statements on summary of fixed asset register reflects historical cost brought forward and additional amount during the year of Kshs.543,736,778 and Kshs.95,706,425, respectively totalling Kshs.639,443,203. However, The National Assembly did not maintain an asset register during the year under review to keep track of its assets contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an accounting officer to maintain a register of assets under his or her control or possession as prescribed by the relevant laws. Further, the assets did not have identification or tag numbers indicated on them contrary to The National Treasury Guidelines on Asset and Liability Management in the Public Sector (issued in March, 2020).

In the circumstances, Management was in breach of the law and The National Treasury Guidelines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the National Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management either is aware of intention to terminate the National Assembly or cease operations.

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

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

Those charged with governance are responsible for overseeing the 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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the National Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of The National Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

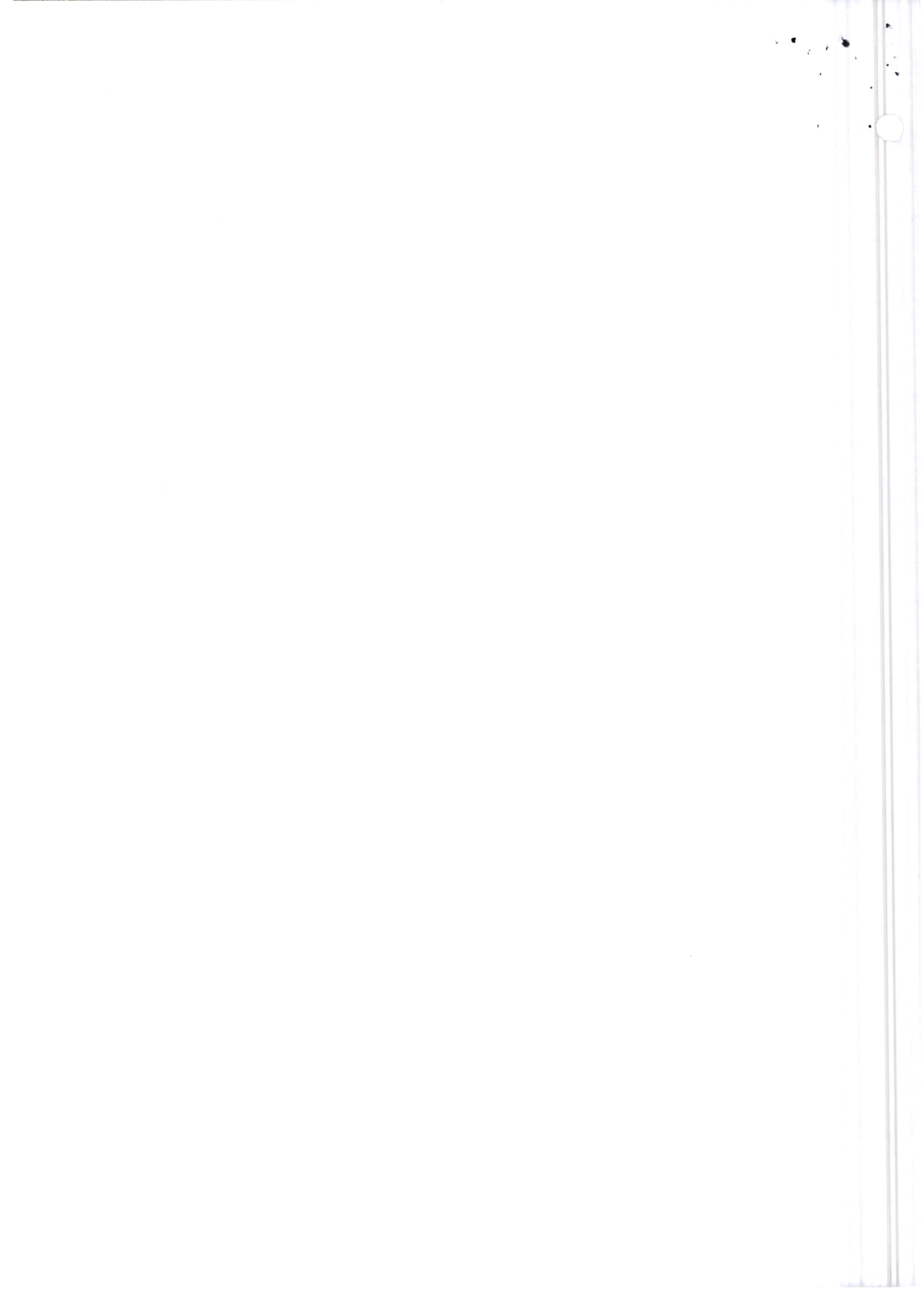
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 January, 2023



THE NATIONAL ASSEMBLY
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For the year ended 30, June 2022.

I. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE
2022

RECEIPTS			
Transfers from National Treasury	1	19,982,358,015	19,728,162,686
TOTAL REVENUES		19,982,358,015	19,728,162,686
PAYMENTS			
Compensation of Employees	2	11,223,868,346	10,538,581,817
Use of goods and services	3	8,620,299,140	7,901,868,832
Transfers to Other Government Units	4	5,000,000	70,000,000
Other grants and transfers	5	9,136,156	9,651,500
Social Security Benefits	6	-	5,150,000
Acquisition of Assets	7	95,706,425	132,355,579
TOTAL PAYMENTS		19,954,010,067	18,657,607,728
SURPLUS/DEFICIT		<u>28,347,948</u>	<u>1,070,554,958</u>

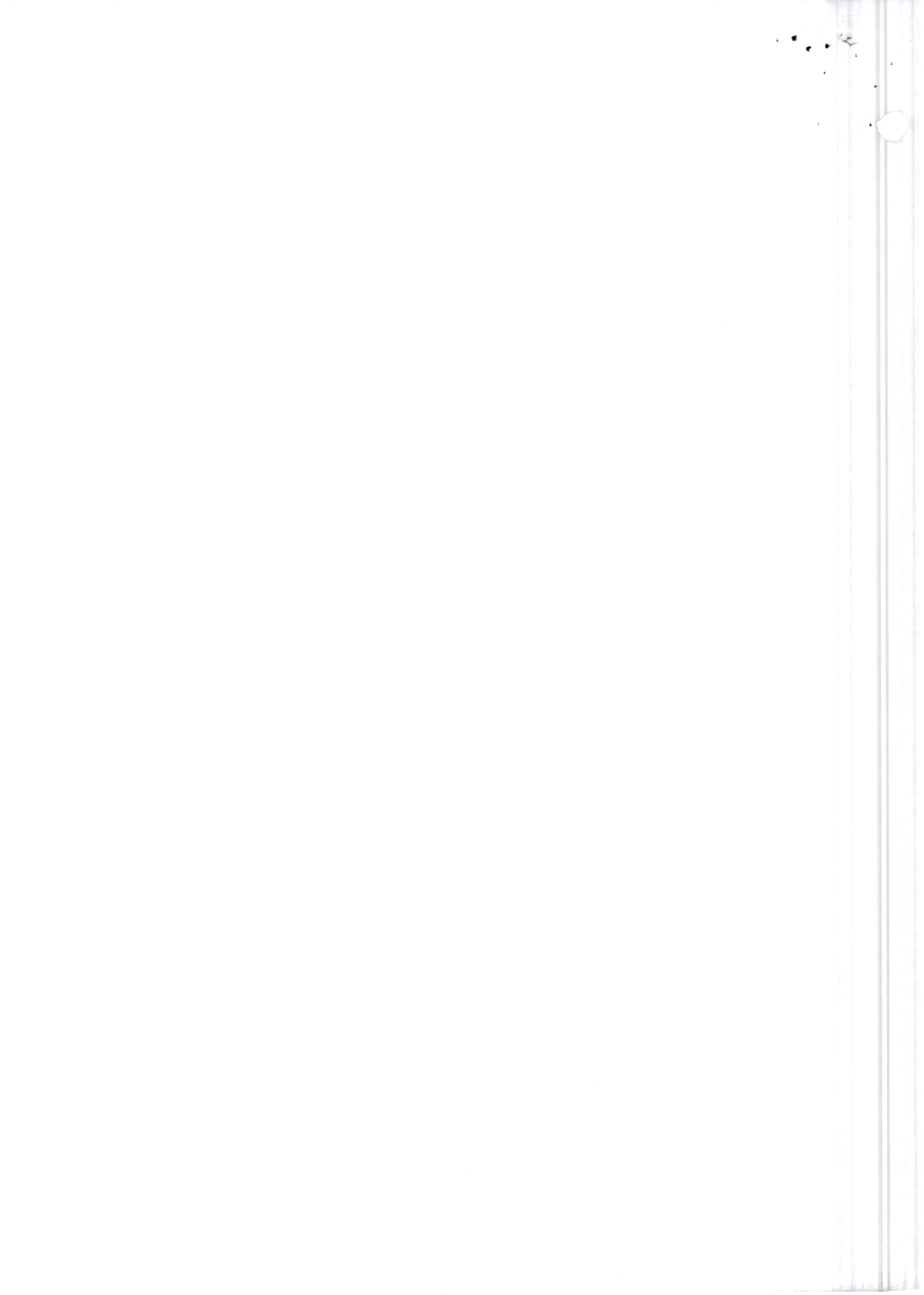
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd December 2022 and signed by:



Samuel J. Njoroge
Clerk of National Assembly



Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339



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II. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	16,137,809	1,058,487,180
Cash Balances	8B	115,731	1,155,462
Total Cash And Cash Equivalents		16,253,540	1,059,642,642
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	12,094,409	11,048,121
TOTAL FINANCIAL ASSETS		28,347,949	1,070,690,763
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	10	-	5,344,348
NET FINANCIAL ASSETS		<u>28,347,949</u>	<u>1,065,346,415</u>
REPRESENTED BY			
Fund balance B/Fwd	11	1,065,346,415	16,255,272
Prior year adjustments	12	(1,065,346,415)	(21,463,816)
Surplus for the year		28,347,948	1,070,554,958
NET FINANCIAL POSITION		<u>28,347,949</u>	<u>1,065,346,415</u>

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 22nd December 2022 and signed by:

Samuel J. Njoroge
Clerk of National Assembly

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Deputy Director Finance & Accounting Services
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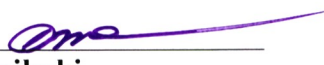
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III. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	19,982,358,015	19,728,162,686
		19,982,358,015	19,728,162,686
Payments for operating expenses			
Compensation of Employees	2	11,223,868,346	10,538,581,817
Use of goods and services	3	8,620,299,140	7,901,868,832
Transfers to Other Government Units	4	5,000,000	70,000,000
Other grants and transfers	5	9,136,156	9,651,500
Social Security Benefits	6	-	5,150,000
		19,858,303,643	18,525,252,149
Adjusted for:			
Changes in receivables	13	(1,046,288)	9,952,571
Changes in payables	14	(5,344,348)	35,805
Adjustments during the year	12	(1,065,346,415)	(21,463,816)
Net cashflows from operating activities		(947,682,678)	1,191,435,097
CASHFLOWS FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(95,706,425)	(132,355,579)
Net cash flows from Investing Activities		(95,706,425)	(132,355,579)
CASHFLOWS FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(1,043,389,103)	1,059,079,518
Cash and cash equivalent at BEGINNING of the year		1,059,642,642	563,123
Cash and cash equivalent at END of the year		16,253,540	1,059,642,643

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 22nd December 2022 and signed by:


Samuel J. Njoroge
 Clerk of National Assembly


Peter A. Meikoki
 Deputy Director Finance & Accounting Services
 ICPAK No. 4339

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IV. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Exchequer releases	23,502,082,199	(130,000,000)	23,372,082,199	19,982,358,015	3,389,724,184	85%
Total Receipts	23,502,082,199	(130,000,000)	23,372,082,199	19,982,358,015	3,389,724,184	85%
PAYMENTS						
Compensation of Employees	13,828,260,604	(700,000,000)	13,128,260,604	11,223,868,346	1,904,392,258	85%
Use of goods and services	9,243,371,595	560,000,000	9,803,371,595	8,620,299,140	1,183,072,455	88%
Transfers to Other Government Units	21,000,000	0	21,000,000	5,000,000	16,000,000.00	24%
Other grants and transfers	39,900,000	0	39,900,000	9,136,156	30,763,844	23%
Social Security Benefits	21,050,000	0	21,050,000	-	21,050,000	0%
Acquisition of Assets	348,500,000	10,000,000	358,500,000	95,706,425	262,793,575	27%
Grand Total	23,502,082,199	(130,000,000)	23,372,082,199	19,954,010,067	3,418,072,132	85%
Surplus/Deficit	-	-	-	28,347,948	(28,347,948)	

The budget execution was smooth for the financial year of operation. However, the following expenditures were below 90% for reasons explained below:

i. Compensation of employees (85%) and use of goods (88%)

The calendar year being an election year was unique in terms of spending especially towards the last month of the financial year, June 2022. There were reduced sittings and therefore reduced payment of sitting allowances that form part of compensation of employees. On the same length, there were reduced travels both foreign and domestic occasioned by the campaign period for members of parliament and this expenditure forms part of the use of goods.

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ii. Transfers to Other Government Units (24%) and Other grants and transfers (23%)

This is a provisional budget to cushion the Members of and staff Parliament Service Commission on a need basis. The utilization depends on the cases reported within the year. For the year 2021/2022 there were few cases hence low budget absorption.

iii. Acquisition of assets (27%)

The procurement process for the fixed assets was started but had not been finalized by the end of the financial year resulting to an underabsorption.

The entity's financial statements were approved on 22nd December 2022 and signed by:



Samuel J. Njoroge
Clerk of National Assembly



Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339

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V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Comparable Base	Budget Difference	% of Utilisation Difference
	a	B	c=a+b	D	e=d-c	f=d/c %
RECEIPTS			0			
Exchequer releases	23,502,082,199	(130,000,000)	23,372,082,199	19,982,358,015	3,389,724,184	85%
Total Receipts	23,502,082,199	(130,000,000)	23,372,082,199	19,982,358,015	3,389,724,184	85%
PAYMENTS						
Compensation of Employees	13,828,260,604	(700,000,000)	13,128,260,604	11,223,868,346	1,904,392,258	85%
Use of goods and services	9,243,371,595	560,000,000	9,803,371,595	8,620,299,140	1,183,072,455	88%
Transfers to Other Government Units	21,000,000	0	21,000,000	5,000,000	16,000,000.00	24%
Other grants and transfers	39,900,000	0	39,900,000	9,136,156	30,763,844	23%
Social Security Benefits	21,050,000	0	21,050,000	-	21,050,000	0%
Acquisition of Assets	348,500,000	10,000,000	358,500,000	95,706,425	262,793,575	27%
Grand Total	23,502,082,199	(130,000,000)	23,372,082,199	19,954,010,067	3,418,072,132	85%
Surplus/Deficit	-	-	-	28,347,948	(28,347,948)	

The budget execution was smooth for the financial year of operation. However, the following expenditures were below 90% for reasons explained below:

i. Compensation of employees (85%) and use of goods (88%)

The calendar year being an election year was unique in terms of spending especially towards the last month of the financial year, June 2022. There were reduced sittings and therefore reduced payment of sitting allowances that form part of compensation of employees. On the same length, there were reduced travels both foreign and domestic occasioned by the campaign period for members of parliament and this expenditure forms part of the use of goods.

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ii. Transfer to Other Government Units (24%) and Other grants and transfers (23%)

This is a provisional budget to cushion the Members of and staff Parliament Service Commission on a need basis. The utilization depends on the cases reported within the year. For the year 2021/2022 there were few cases hence low budget absorption.

iii. Acquisition of assets (27%)

The procurement process for the fixed assets was started but had not been finalized by the end of the financial year resulting to an underabsorption.

The entity's financial statements were approved on 22nd December 2022 and signed by:



Samuel J. Njoroge
Clerk of National Assembly



Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339

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VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

The National Assembly has no development vote.

The entity financial statements were approved on 22nd December 2022 and signed by:



Samuel J. Njoroge
Clerk of National Assembly



Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339

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VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
721000000		Legislation and Representation	23,372,082,199	19,954,089,000	3,417,993,199
	721010000	Legislation and Representation	23,372,082,199	19,954,010,067	3,258,499,438
		Grand Total	23,372,082,199	19,954,010,067	3,418,072,132

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VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy 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 National Assembly. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. The National Assembly has only recurrent vote and therefore it did not have development projects within the financial year.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

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

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

During the year ended 30th June 2022, National Assembly did not receive external assistance loans.

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- **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received. There was no A.I.A during the financial year 2021/2022.

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

There were no in-kind contributions during the period.

6. Third Party Payments

There were no third party payments made by The National Assembly during the period.

7. Cash and Cash Equivalents

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

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Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, there were no restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

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13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

14. Errors

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

During the year, there were no errors that needed corrections. However, prior period adjustments have been disclosed under note 12.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. There were no related party transactions during the reporting period

16. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The National Assembly does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The National Assembly had a contingent liability within the financial year 2021/2022 as disclosed in Note 16.2.

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IX. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2021/2022 Kshs	2020/2021 Kshs
Total Exchequer Releases for quarter 1	5,530,480,044	4,302,093,648
Total Exchequer Releases for quarter 2	4,228,232,932	4,079,186,542
Total Exchequer Releases for quarter 3	5,214,936,633	4,448,090,756
Total Exchequer Releases for quarter 4	5,008,708,407	6,898,791,740
TOTAL	19,982,358,015	19,728,162,686

2 Compensation of Employees

Description	2021/2022 Kshs	2020/2021 Kshs
Basic salaries of permanent employees	2,295,786,079	2,111,664,892
Basic wages of temporary employees	4,187,307,576	4,236,134,165
Personal allowances paid as part of salary	4,571,182,702	4,032,756,146
Personal allowances paid as reimbursements	90,599,540	83,413,851
Pension and other social security contributions	78,055,650	73,622,163
Employer Contributions Compulsory national social security schemes	936,800	990,600
TOTAL	11,223,868,346	10,538,581,817

3 Use of Goods and Services

Description	2021/2022 Kshs	2020/2021 Kshs
Domestic travel and subsistence	4,127,528,384	4,404,679,941
Foreign travel and subsistence	1,433,336,090	569,295,448
Printing, advertising and information supplies & services	81,608,075	55,366,220
Rentals of produced assets	7,083,870	6,476,027
Training expenses	103,046,235	53,321,242
Hospitality supplies and services	195,932,486	159,194,989
Specialised materials and services	6,177,338	2,400,000
Office and general supplies and services	26,261,256	42,291,348
Other operating expenses	2,584,634,240	2,538,672,137
Routine maintenance – vehicles and other transport equipment	27,464,622	13,339,953
Routine maintenance – other assets	8,421,076	32,423,975
Fuel Oil and Lubricants	18,805,469	24,407,554
TOTAL	8,620,299,140	7,901,868,832

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4 Grants and Transfers to other Government Entities

	2021/2022 Kshs	2020/2021 Kshs
Transfers to National Government entities		
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	5,000,000	70,000,000
TOTAL	5,000,000	70,000,000

4a. Car Grants to new Members of Parliament

The following member was paid car grant of Kshs 5,000,000 after by-elections in the respective constituency:-

1. Hon. John Njuguna K- Kiambaa Constituency

4b: Transfers to self – reporting entities in the year

There were no transfers to self-reporting entities in the year:

5 Other Grants and Transfers

	2021/2022 Kshs	2020/2021 Kshs
Other grants and transfers	9,136,156	9,651,500
TOTAL	9,136,156	9,651,500

6 Social Security Benefits

	2021/2022 Kshs	2020/2021 Kshs
Government pension and retirement benefits	0	5,000,000
Employer Social Benefits in cash and in kind	0	150,000
TOTAL		5,150,000

7 Acquisition of Assets

	2021/2022	2020/2021
Purchase of Vehicles and Other Transport Equipment	-	84,922,789
Purchase of Household Furniture and Institutional Equipment	18,896,978	34,516,290
Purchase of Specialised Plant, Equipment and Machinery	76,809,446	12,916,500
TOTAL	95,706,425	132,355,579

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8 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2021/2022	2020/2021
				Kshs	Kshs
Central Bank of Kenya, A/c 1000245441	kshs	Recurrent	-	16,137,809	1,058,487,180
Total	-			16,137,809	1,058,487,180

8 B: cash in hand

Cash in hand		
	2021/2022	2020/2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	115,731	1,155,462

Cash in hand is as follows:

	2021/2022	2020/2021
	Kshs	Kshs
Headquarters, Parliament Building, Cash office	115,731	1,155,462
TOTAL	115,731	1,155,462

8 C: Cash in Transit.

National Assembly Standing Imprest account number **01141201980200** at Co-operative Bank of Kenya, Parliament Road Branch had a balance of **Kshs.474,892,144.93** being money in transit to respective beneficiaries out of which **Kshs. 408,748,627.50** is house allowance recovered from Members of Parliament as per court ruling on Petition 208,185 and 339 of 2019 Consolidated, dated 10th December 2020 at the High Court in Nairobi (Milimani Law Courts). There being an appeal of the ruling, the money is held awaiting the outcome and final directions on whether to return it to the National Treasury or refund it to the respective Members. This amount has been disclosed as a contingent liability in note 16.2.

8 D: Cash deposit as collateral for Letter of Credit.

The National Assembly procured an official car for the Hon. Speaker from Toyota Kenya Ltd. The contract required The National Assembly to guarantee the contract by a letter of credit during the financial year 2020/21. The vehicle Reg. No. GKB 704Y was delivered on 10th December 2021 and is currently in use by the Hon. Speaker.

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9: Account Receivables

<i>Description</i>	2021/2022	2020/2021
	Kshs	Kshs
Government Imprests	11,113,945	8,869,990
Salary advances	980,464	2,178,131
TOTAL	12,094,409	11,048,121

See annexure

10. Account Payables

	2021/2022	2020/2021
	Kshs	Kshs
Recoverable Overpayments owed to National Treasury	-	5,344,348
	-	
TOTAL	-	5,344,348

11. Fund Balance Brought Forward

	2021/2022	2020/2021
	Kshs	Kshs
Bank accounts	1,058,487,180	563,123
Cash in hand	1,155,462	-
Receivables - Outstanding Imprests	11,048,121	21,000,692
Payables - Deposits	(5,344,348)	(5,308,543)
TOTAL	1,065,346,415	16,255,272

12. Prior Year Adjustments

<i>Description of the error</i>	Balance b/f FY 2020/2021 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2020/2021 Kshs	Prior Year Kshs
Bank account Balances	1,058,487,180	(1,058,487,180)	-	(563,123)
Cash in hand	1,155,462	(1,155,462)	-	-
Receivables	11,048,121	(11,048,121)	-	(20,900,693)
Payables	(5,344,348)	5,344,348	-	-
	1,065,346,415	(1,065,346,415)	-	(21,463,816)

The bank and cash balances of Kshs. 1,059,642,642 were returned to the National Treasury in July 2021 having been unspent balances brought forward from 2020/2021 financial year. The adjustment was to explain the cash movement in the cashflow statement and recognize that these were not part of 2021/2022 financial year's cash outflows.

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The adjustment for receivables is to recognize the imprests that had been issued in 2020/2021 financial year but surrendered and expensed in the financial year 2021/2022. These expenditures were included in the financial year 2021/2022 although the cash outflow was in the 2020/2021 financial year.

13. (Increase)/ Decrease in Receivable

Description	2021/2022 KShs	2020/2021 KShs
Opening Accounts Receivables as at 1 st July 2021	11,048,121	21,000,692
Closing Accounts Receivables as at 30 th June 2022	12,094,409	11,048,121
Change in Accounts Receivables	(1,046,288)	9,952,571

14. Increase/ (Decrease) in Accounts Payable

Description	2020/2021 KShs	2021/2022 KShs
Opening Accounts Payables as at 1 st July 2021	5,344,348	5,308,543.00
Closing Accounts payables as at 30 th June 2022	-	5,344,348
Change in Accounts payables	(5,344,348)	35,805

15. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

There was no related Party transactions for the financial year 2021/2022.

16. Other Important Disclosures

16.1: Pending Accounts Payable (See Annex 2)

16.2 Contingent Liabilities

The order for recovery of house allowance from members of parliament as per the court ruling on Petition 208,185 and 339 of 2019 Consolidated, dated 10th December 2020 at the High Court in Nairobi (Milimani Law Courts) was appealed. The appeal occasioned a contingent liability of **Kshs. 408,748,627.50**. This money is being held at Co-operative account No. **01141201980200** awaiting the appeal court ruling.

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**X. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S
RECOMMENDATIONS**


The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2018/2019	Pending Bills	Resolved	Resolved	N/A
2019/2020	-Pending Bills -Constituency Expenses	Resolved	Resolved	N/A
2020/2021	-Constituency expenses -Outstanding Imprests -Asset Register	Matters being addressed.	Not resolved- Awaiting appearance before Public Accounts Committee (PAC).	Awaiting reconstitution of PAC.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


Samuel J. Njoroge
Clerk of National Assembly


Peter A. Meikoki
Deputy Director Finance & Accounting Services
ICPAK No. 4339

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XI. ANNEXTURES

ANNEX 1 – ACCOUNTS RECEIVABLES

I. OUTSTANDING IMPREST

OUTSTANDING IMPREST REGISTER

24-AUG-22 04:34 PM

FROM DATE: 01-JUL-2021		TO DATE: 30-JUN-2022		For: <u>National Assembly</u>	
PF/NO	Particulars	Designation	Amount		
10130084	JAMES MATHENGE KEGA KANINI	N.A.	126,280.0		
20070069	NELSON KIPYEGON KOECH	N.A.	127,420.0		
20130119	DAVID PKOSING LOSIAKOU	N.A.	1,130,800.0		
20130142	BEN GEORGE ORORI MOMANYI	N.A.	265,930.0		
20130172	ABDULLSWAMAD SHERIFF NASSIR	N.A.	1,130,800.0		
20130182	CHARLES MURIUKI NJAGAGUA	N.A.	58,460.0		
20170001	KASSIM SAWA TANDAZA	N.A.	15,646.4		
20170011	AMIN DEDDY MOHAMED ALI	N.A.	395,240.0		
20170017	BABU PAUL OWINO ONGILI	N.A.	1,022,350.0		
20170032	GEORGE KARIUKI MACHARIA	N.A.	1,100,320.0		
20170068	JULIUS MUSILI MAWATHE	N.A.	19,136.0		
20170092	JEREMIAH OMBOKO MILEMBA	N.A.	511,175.0		
20170093	SWARUP RANJAN MISHRA	N.A.	776,772.1		
20170142	INNOCENT MOMANYI OBIRI	N.A.	57,479.0		
20170161	JOSEPH MAERO OYULA	N.A.	334,566.0		
20170191	CHARLES WERE ONGONDO	N.A.	137,540.0		
20210007	JOHN NJUGUNA WANJIKU	N.A.	68,770.0		
99003587	HELLEN LOKWANG EKADELI	N.A.	2,152,100.0		
99003736	DENNIS OMWOSA DINDI	N.A.	87,400.0		
99004121	JOHN BAPTISTE OPIO	N.A.	503,910.0		
99004127	HABBAKUK KIPRUTO TIONY	N.A.	430,650.0		
99004356	EUGENE ELISHA APAA	N.A.	631,200.0		
99004774	CHARLES OOKO ODEMBO	N.A.	30,000.0		
Total			11,113,944.5		

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II. SALARY ADVANCES

SALARY ADVANCE BALANCES AS AT 30/6/2022		
S/NO	NAME	OUTSTANDING AMOUNT
1	Collins Namulen	8,334.00
2	Robinson Onyango	5,714.00
3	Alex .A. Mseera	17,250.00
4	Roselyne Njuki	50,000.10
5	Agnes Odhiambo	17,499.80
6	David Ochieng Ochiel	6,666.50
7	Hon Vincent Tuwei	875,000.00
	TOTAL	980,464.40

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ANNEX 2 - ACCOUNT PAYABLES

SUMMARY OF PENDING ACCOUNT PAYABLES

	Balance b/f	Additions for	Balance c/f
	2020/2021	the Period	2021/2022
Description	Kshs	Kshs	Kshs
Airtickets	39,734,670.00	130,698,298.00	170,432,968.00
Goods & Services	7,846,080.00	70,873,813.21	78,719,893.21
Accomodation	3,967,324.70	37,545,115.00	41,512,439.70
TOTAL	51,548,074.70	239,117,226.21	290,665,300.91

ANALYSIS OF PENDING ACCOUNT PAYABLES BY FINANCIAL YEAR

FY 2020-2021				
Date	Supplier/ Contractor	Invoice No.	Nature of Goods/Services	
11.06.2022	Silver Africa Tours	11447	Air Tickets & Car Hire	16,523,530.00
10.06.2022	Silver Africa Tours	11430	Air Tickets & Car Hire	295,200.00
23.05.2022	Attic Tours	69993	Air Tickets & Car Hire	5,397,600.00
10.06.2022	Attic Tours	70359	Air Tickets & Car Hire	999,760.00
26.05.2022	Attic Tours	55398	Air Tickets & Car Hire	3,597,590.00
19.05.2022	Attic Tours	70428	Air Tickets & Car Hire	1,168,320.00
28.06.2022	Turkenya Tours Ltd	TK/22/063964	Air Tickets & Car Hire	3,845,440.00
17.06.2022	Flying Blue Tours	INV020490	Air Tickets & Car Hire	6,336,690.00
06.05.2022	Flight Center Travel	4987	Air Tickets & Car Hire	13,428,115.00
31.05.2022	Ovation Travel	268	Air Tickets & Car Hire	4,375,595.00
18.02.2022	Ngurumah Tours	3443	Air Tickets & Car Hire	156,600.00
27.05.2022	Kolex Company	179	Air Tickets & Car Hire	580,000.00
23.05.2022	Digital Marine Ship	22012	Air Tickets & Car Hire	638,000.00
16.06.2022	Dorique Air Travel	137	Air Tickets & Car Hire	1,412,797.00
22.06.2022	Sos & Chris	SC0020/22	Air Tickets & Car Hire	1,279,200.00
15.06.2022	Kenya Airways	10060563	Air Tickets & Car Hire	541,630.00
22.04.2022	Granite Travel	1911	Air Tickets & Car Hire	333,190.00
26.05.2022	Airgo Tour & Travel	205	Air Tickets & Car Hire	626,895.00
15.12.2021	Kenya Airways	1005423	Air Tickets & Car Hire	687,075.00
15.06.2022	Kenya Airways	1006067	Air Tickets & Car Hire	395,925.00
08.11.2021	Ngurumah Tours	3410	Air Tickets & Car Hire	410,640.00
06.05.2022	Schofrah Tours And Travel	SCH0127	Air Tickets & Car Hire	725,000.00
19.11.2021	Ngurumah Tours	3408	Air Tickets & Car Hire	904,800.00
03.06.2022	Melalin Tours	312	Air Tickets & Car Hire	623,500.00
10.05.2022	Sunray Rent A Car	612	Air Tickets & Car Hire	150,220.00
08.11.2021	Ngurumah Tours	3409	Air Tickets & Car Hire	226,200.00
24.05.2022	Airtrek Tours	140	Air Tickets & Car Hire	97,440.00

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20.05.2022	Granite Travel	INV0001912	Air Tickets & Car Hire	3,803,270.00
07.06.2022	Bere Enterprises	422203	Air Tickets & Car Hire	696,000.00
10.06.2022	Jimcab Services	9382	Air Tickets & Car Hire	98,600.00
20.04.2022	Primates Tours	4670	Air Tickets & Car Hire	684,000.00
30.05.2022	Lespher Ventures	A00021	Air Tickets & Car Hire	83,520.00
05.09.2021	Schofrah Tours And Travel	SCH0082	Air Tickets & Car Hire	194,880.00
26.03.2022	Kenya Airways	10057962	Air Tickets & Car Hire	11,665.00
30.02.2022	Jimcab Services	4248	Air Tickets & Car Hire	118,320.00
05.05.2022	Jimcab Services	4519	Air Tickets & Car Hire	59,160.00
26.04.2022	Nedata Travel	409	Air Tickets & Car Hire	4,200,034.00
28.01.2022	Kenya Airways	10053967	Air Tickets & Car Hire	324,510.00
26.03.2022	Kenya Airways	10057986	Air Tickets & Car Hire	87,500.00
26.03.2022	Kenya Airways	10057988	Air Tickets & Car Hire	32,770.00
14.12.2021	Kenya Airways	10054674	Air Tickets & Car Hire	592,225.00
27.05.2022	Kenya Airways	10059876	Air Tickets & Car Hire	660,435.00
25.02.2022	Flight Center Travel	4844	Air Tickets & Car Hire	2,569,520.00
14.06.2022	Jimcab Services	4793	Air Tickets & Car Hire	335,240.00
20.09.2021	Kenya Airways	10051039	Air Tickets & Car Hire	533,680.00
24.05.2022	Nutstop Enterprises	INV/020	Air Tickets & Car Hire	725,000.00
02.11.2021	Nutstop Enterprises	INV/010	Air Tickets & Car Hire	30,160.00
27.06.2022	Schofrah Tours And Travel	SCH0137	Air Tickets & Car Hire	145,000.00
30.09.2021	Kenya Airways	10052411	Air Tickets & Car Hire	153,315.00
1/28/1900	Kenya Airways	10053953	Air Tickets & Car Hire	743,995.00
07.06.2022	Turkenya Tours Ltd	TK/22/063/969	Air Tickets & Car Hire	864,000.00
07.06.2022	Turkenya Tours Ltd	TK/22/063/968	Air Tickets & Car Hire	864,000.00
27.05.2022	Kolex Company	179	Air Tickets & Car Hire	580,000.00
11.11.2021	Jubatus Travel	29319	Air Tickets & Car Hire	8,500.00
24.04.2022	African Touch Safaris	TIN0122030798	Air Tickets & Car Hire	14,019,632.00
07.06.2022	Turkenya Tours Ltd	TK/22/063960	Air Tickets & Car Hire	8,531,300.00
28.06.2022	Turkenya Tours Ltd	TK/22/063965	Air Tickets & Car Hire	1,926,500.00
27.05.2022	African Touch Safaris	TIN0122051300	Air Tickets & Car Hire	811,305.00
20.05.2022	African Touch Safaris	TIN0122050977	Air Tickets & Car Hire	125,640.00
	Digital Marine Ship	22012	Air Tickets & Car Hire	163,500.00
15.11.2021	Turkenya Tours & Safaris Limited	TK/21/063357	Air Tickets & Car Hire	1,092,000.00
07.06.2022	Turkenya Tours & Safaris Limited	TK/22/063959	Air Tickets & Car Hire	5,896,850.00
15.06.2022	Turkenya Tours & Safaris Limited	TK/22/063963	Air Tickets & Car Hire	3,364,760.00
31.05.2022	Kenya Airways	10060273	Air Tickets & Car Hire	631,205.00
31.05.2022	Kenya Airways	10060282	Air Tickets & Car Hire	2,458,520.00
21.05.2022	Kenya Airways	10059657	Air Tickets & Car Hire	1,309,860.00
31.05.2022	Kenya Airways	10060276	Air Tickets & Car Hire	732,675.00
08.09.2021	Green Bay Travel	4932	Air Tickets & Car Hire	457,300.00
07.06.2022	Turkenya Tours & Safaris Limited	TK/22/063967	Air Tickets & Car Hire	840,000.00
07.06.2022	Turkenya Tours & Safaris Limited	TK/22/063970	Air Tickets & Car Hire	1,080,000.00
07.06.2022	Turkenya Tours & Safaris Limited	TK/22/063962	Air Tickets & Car Hire	2,301,000.00

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6.06.22	Pride Inn Flamingo Beach	29185	Accommodation & Conferences	1,062,000.00
29.4.22	Pride Inn Paradise	74945	Accommodation & Conferences	961,500.00
06.06.22	Sarova Whitesands Beach Resort	154491	Accommodation & Conferences	1,316,000.00
16.06.22	Red Court Hotel	154141	Accommodation & Conferences	4,460,000.00
31.05.22	Serena Hotel	249124	Accommodation & Conferences	304,500.00
25.03.22	Windsor Golf Hotel	202289	Accommodation & Conferences	77,900.00
21.04.22	Reliance Hotels Ltd	146802	Accommodation & Conferences	241,500.00
02.06.22	Northgate Resort Ltd	66	Accommodation & Conferences	176,000.00
26.05.22	Fk Resort Ltd	2205027	Accommodation & Conferences	150,000.00
23.05.22	Lake Naivasha Resort Ltd	4253	Accommodation & Conferences	111,800.00
05.05.22	Naivasha Country Hotel Ltd	35473	Accommodation & Conferences	275,800.00
06.05.22	Prideinn Paradise Beach	76503	Accommodation & Conferences	687,315.00
19.05.22	Red Court Hotel	153676	Accommodation & Conferences	724,500.00
08.06.22	Reliance Hotels Ltd	151863	Accommodation & Conferences	63,000.00
30.05.22	Siri Tamu Hotels Ltd	2125	Accommodation & Conferences	264,000.00
23.05.22	The Alba Hotels Ltd	62598	Accommodation & Conferences	137,500.00
10.05.22	Naivasha Country Hotel Ltd	35511	Accommodation & Conferences	1,401,700.00
26.05.22	Reliance Hotels Ltd	150353	Accommodation & Conferences	68,000.00
22.05.22	Pride Inn Paradise	75919	Accommodation & Conferences	656,125.00
17.05.22	Lake Naivasha Resort Ltd	4211	Accommodation & Conferences	733,000.00
03.11.22	Pride Inn Paradise Beach	72230	Accommodation & Conferences	812,000.00
10.04.22	Pearl Beach Hotels Ltd	10042022	Accommodation & Conferences	738,000.00
01.09.21	Serena Hotel	510706	Accommodation & Conferences	473,600.00
28.04.22	Maanzoni Lodge Ltd	6175	Accommodation & Conferences	189,000.00
02.06.2022	Countryview Hotel	1249	Accommodation & Conferences	75,000.00
26.04.2022	Grand Royal Swiss	2274	Accommodation & Conferences	852,000.00
28.05.22	Fk Resort Ltd	2205033	Accommodation &	108,000.00

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			Conferences	
09.06.2022	Red Court Hotel	154124	Accommodation & Conferences	1,252,500.00
30.05.22	Pearl Beach Hotels Ltd	30052022	Accommodation & Conferences	560,000.00
07.09.21	Eka Hotels	5283	Accommodation & Conferences	625,000.00
24.05.22	Sarova Whitesands Beach Resort	154464	Accommodation & Conferences	2,212,500.00
31.05.22	Red Court Hotel	154152	Accommodation & Conferences	4,871,000.00
16.06.22	Reliance Hotels Ltd	149487	Accommodation & Conferences	3,748,800.00
24.06.22	Lake Naivasha Resort Ltd	4541	Accommodation & Conferences	866,400.00
14.11.21	Pride Inn Paradise Beach	67398	Accommodation & Conferences	924,075.00
18.06.22	Prideinn Paradise Beach	76895	Accommodation & Conferences	1,498,500.00
05.05.22	Pearl Beach Hotels Ltd	5202206	Accommodation & Conferences	1,122,100.00
10.10.21	Mweru Hotels Ltd	9880	Accommodation & Conferences	315,000.00
26.10.21	Rudolf Regency Hotel Ltd	511	Accommodation & Conferences	272,000.00
06.06.22	Pearl Beach Hotels Ltd	20220606	Accommodation & Conferences	1,726,000.00
18.06.22	Lake Naivasha Resort Ltd	4472	Accommodation & Conferences	236,500.00
30.05.22	Boma Inn Eldoret	73679	Accommodation & Conferences	195,000.00
22.06.2022	CFAO	91696674	Goods & Services	98,439.00
11.01.2022	Dt Dobie	16198489	Goods & Services	65,000.00
31.05.2022	CFAO	91688669	Goods & Services	776,424.00
17.05.2022	CFAO	91682374	Goods & Services	62,696.00
13.05.2022	Dt Dobie	16201850	Goods & Services	763,292.00
31.03.2022	Dt Dobie	16200976	Goods & Services	479,827.00
04.11.2021	Dt Dobie	16196594	Goods & Services	349,027.00
10.12.2021	Dt Dobie	16197728	Goods & Services	145,000.00
23.06.2021	CFAO	91559641	Goods & Services	15,101.00
07.03.2022	Dt Dobie	16200180	Goods & Services	73,970.00
09.05.2022	CFAO	91693513	Goods & Services	13,900.00
04.04.2022	Dt Dobie	16201482	Goods & Services	27,693.00
10.11.2021	Dt Dobie	16203104	Goods & Services	134,034.00
31.03.2022	CFAO	9166950	Goods & Services	1,430,066.00
14.05.2022	CFAO	91681631	Goods & Services	72,743.00
26.05.2021	CFAO	91547927	Goods & Services	153,998.00
20.06.2022	Kaka General Investment Ltd	NA/001	Goods & Services	2,160,000.00
17.06.2022	Mimar Gifts, Printers And Stationery	1202	Goods & Services	890,000.00
25.06.2022	Trenchmax Solutions	167	Goods & Services	438,800.00

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	Limited			
21.05.2022	Nation Media Group Plc	49682	Goods & Services	288,840.00
08.04.2022	Nation Media Group Plc	45045	Goods & Services	506,920.00
27.05.2022	Nation Media Group Plc	50152	Goods & Services	242,626.00
20.04.2022	Nation Media Group Plc	45776	Goods & Services	506,920.00
21.05.2022	The Standard Group Limited	80110890	Goods & Services	288,840.00
07.03.2022	The Standard Group Limited	80107510	Goods & Services	242,625.00
23.12.2021	The Standard Group Limited	80104563	Goods & Services	288,840.00
13.05.2022	The Standard Group Limited	80110643	Goods & Services	559,584.00
28.04.2022	The Standard Group Limited	80109941	Goods & Services	242,625.00
03.06.2022	The Star Publications	DSAJ/2022/08915	Goods & Services	318,396.80
20.06.2022	Epton Technologies	172	Goods & Services	2,931,000.00
13.05.2022	Cfao	91681052	Goods & Services	89,511.00
07.06.2022	Jowasha Enterprises	70	Goods & Services	482,870.00
25.04.2022	Kianwe Investments Limited	529	Goods & Services	28,500.00
20.06.2022	Namwoya Enterprises	INV187	Goods & Services	1,029,396.00
25.05.2022	Commcarrier Satellite Services	458	Goods & Services	672,336.00
27.06.2022	Tophra Traders	375/371	Goods & Services	595,000.00
07.12.2021	Commcarrier Satellite Services	446	Goods & Services	672,336.00
25.05.2022	Commcarrier Satellite Services	459	Goods & Services	672,336.00
20.06.2022	Abbish Investments	12	Goods & Services	140,000.00
04.04.2022	Novatus Limited	44	Goods & Services	357,500.00
14.06.2022	CFAO	91693272	Goods & Services	54,099.00
31.03.2022	CFAO	91666689	Goods & Services	52,786.00
25.05.2022	Mfi Document Solutions	KEGEA-IN-6193823	Goods & Services	732,284.77
22.06.2022	Brightways Limited	377	Goods & Services	167,500.00
10.06.2022	Nation Media Group Plc	51762	Goods & Services	242,627.00
25.04.2022	The Copy Cat Limited	KRINOA22544386	Goods & Services	521,443.20
16.06.2022	Jentech Systems	678	Goods & Services	3,727,500.00
	Moonedge Enterprises	9	Goods & Services	1,120,000.00
16.06.2022	Bukina Technology	1284	Goods & Services	1,917,000.00
10.06.2022	The Star Publications	DSAJ/2022/08932	Goods & Services	159,198.40
21.06.2022	Cfao	91696216	Goods & Services	15,869,999.44
15.08.2021	Samco Holdoings Limited	DCNAT001	Goods & Services	225,000.00
16.06.2022	Severin Enterprises	82	Goods & Services	802,400.00
15.06.2022	Dt Dobie	15622	Goods & Services	24,709,012.00
25.05.2022	Copy Cat Ltd	KRINOA22545443	Goods & Services	961,941.60
24.04.2022	The Star Publication	DSAJ/2022/08808	Goods & Services	169,360.00
01.04.2022	Commcarrier Satellite Services	453	Goods & Services	134,650.00
Prior Years				239,117,226.21

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Fy 2020-2021				
Date	Supplier/ Contractor	Invoice No.	Nature of Goods/Services	
26.11.2020	Reliance Hotels Limited	98458	Accommodation & Conferences	171,000.00
04.10.2020	Lake Naivasha Resort	1367	Accommodation & Conferences	94,500.00
11.03.2021	Nation Media Group Limited	0	Goods & Services	242,626.00
21.12.2020	Toyota Kenya Limited	0	Goods & Services	160,988.00
23.06.2021	Toyota Kenya Limited	0	Goods & Services	15,101.00
Fy 2019-2020				684,215.00
Date	Supplier/ Contractor	Invoice No.	Nature of Goods/Services	Outstanding Amount (Kshs.)
22.08.2019	Primate Tours Limited	2673	Air Tickets & Car Hire	23,000.00
03.10.2019	Pearl Beach Hotel/Englishpoint Marina	1003	Accommodation & Conferences	280,000.00
06.10.2019	Pearl Beach Hotel/Englishpoint Marina	1007	Accommodation & Conferences	1,030,000.00
04.11.2019	Pearl Beach Hotel/Englishpoint Marina	1105	Accommodation & Conferences	1,143,000.00
01.09.2019	Prideinn Paradise	42767	Accommodation & Conferences	898,080.00
04.11.2019	Kayamba Africa Limited	11/002	Accommodation & Conferences	174,000.00
24.06.2020	The Star Publications Limited	6773	Goods & Services	166,440.00
26.06.2020	Kemsa	61646	Goods & Services	38,000.00
Fy 2018-2019				3,752,520.00
Date	Supplier/ Contractor	Invoice No.	Nature of Goods/Services	Outstanding Amount (Kshs.)
30.07.2018	Sunrays Rent A Car	471	Air Tickets & Car Hire	80,000.00
28.06.2019	Digital Marine Ship Chandlers Ltd	42017	Air Tickets & Car Hire	558,000.00
27.02.2019	Acacia Premier	29451	Accommodation & Conferences	888,580.00
27.02.2019	Acacia Premier	29450	Accommodation & Conferences	1,343,850.00
27.02.2019	Acacia Premier	34611	Accommodation & Conferences	522,500.00
11.05.2019	Pearl Beach Hotel/Englishpoint Marina	9012	Accommodation & Conferences	240,000.00
02.04.2019	Prideinn Paradise	35662	Accommodation & Conferences	666,000.00
11.03.2019	The Grand Royal Swiss Hotel	680	Accommodation & Conferences	252,000.00
03.10.2018	Morrisson Printing (K) Limited	1	Goods & Services	472,000.00
Historical Bills				5,022,930.00
Date	Supplier/ Contractor	Invoice No.	Nature of Goods/Services	Outstanding Amount (Kshs.)

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17.12.2015	African Touch Tours Limited	115120592	Air Tickets & Car Hire	530,230.00
24.08.2016	Ideal Tours	2015039	Air Tickets & Car Hire	1,585,000.00
30.03.2016	Ideal Tours	2016010	Air Tickets & Car Hire	448,000.00
05.04.2016	Ideal Tours	TIN16040010	Air Tickets & Car Hire	562,380.00
21.04.2016	Ideal Tours	2015013	Air Tickets & Car Hire	448,000.00
30.04.2016	Ideal Tours	TIN16040043	Air Tickets & Car Hire	605,270.00
03.04.2016	Ideal Tours	TIN16040046	Air Tickets & Car Hire	680,955.00
25.05.2016	Ideal Tours	2016029	Air Tickets & Car Hire	345,000.00
27.06.2016	Ideal Tours	TIN16060023	Air Tickets & Car Hire	11,134,025.00
11.03.2016	Ideal Tours	TIN16060034	Air Tickets & Car Hire	183,026.00
23.08.2016	Mara Ways Tours	5098	Air Tickets & Car Hire	192,000.00
16.09.2016	Mara Ways Tours	5162	Air Tickets & Car Hire	320,000.00
30.09.2016	Mara Ways Tours	5182	Air Tickets & Car Hire	320,000.00
10.10.2016	Mara Ways Tours	5199	Air Tickets & Car Hire	256,000.00
07.11.2016	Mara Ways Tours	5220	Air Tickets & Car Hire	228,000.00
08.11.2016	Mara Ways Tours	5221	Air Tickets & Car Hire	190,000.00
17.11.2016	Mara Ways Tours	5244	Air Tickets & Car Hire	320,000.00
21.11.2016	Mara Ways Tours	5239	Air Tickets & Car Hire	240,000.00
14.12.2016	Mara Ways Tours	5257	Air Tickets & Car Hire	247,000.00
14.06.2016	Mara Ways Tours	4935	Air Tickets & Car Hire	960,000.00
30.05.2016	Mara Ways Tours	4974	Air Tickets & Car Hire	32,000.00
24.05.2016	Mara Ways Tours	4966	Air Tickets & Car Hire	228,000.00
08.06.2016	Mara Ways Tours	4969	Air Tickets & Car Hire	45,000.00
29.06.2016	Mara Ways Tours	4970	Air Tickets & Car Hire	196,000.00
07.11.2016	Mara Ways Tours	4991	Air Tickets & Car Hire	256,000.00
19.10.2016	Pago Airways Travel	19672	Air Tickets & Car Hire	2,954,135.00
22.10.2016	Pago Airways Travel	19643	Air Tickets & Car Hire	435,635.00
11.03.2016	Pago Airways Travel	19659	Air Tickets & Car Hire	3,503,010.00
16.09.2016	Pago Airways Travel	19686	Air Tickets & Car Hire	77,380.00
08.11.2016	Pago Airways Travel	19665	Air Tickets & Car Hire	284,480.00
25.02.2017	Pago Airways Travel	19710	Air Tickets & Car Hire	25,560.00
01.02.2017	Pago Airways Travel	19693	Air Tickets & Car Hire	1,078,025.00
17.11.2016	Pago Airways Travel	19680	Air Tickets & Car Hire	813,470.00
06.11.2016	Pago Airways Travel	19661	Air Tickets & Car Hire	44,960.00
06.11.2016	Pago Airways Travel	19660	Air Tickets & Car Hire	15,875.00
09.09.2016	Pago Airways Travel	19609	Air Tickets & Car Hire	1,230,365.00
19.01.2017	Pago Airways Travel	19691	Air Tickets & Car Hire	30,070.00
18.09.2015	Pago Airways Travel	19569	Air Tickets & Car Hire	404,400.00
18.05.2016	Pago Airways Travel	18559	Air Tickets & Car Hire	135,030.00
31.03.2016	Pago Airways Travel	19575	Air Tickets & Car Hire	832,050.00
15.09.2015	Pago Airways Travel	19549	Air Tickets & Car Hire	1,325,919.00
23.06.2015	Pago Airways Travel	18560	Air Tickets & Car Hire	1,165,250.00
14.06.2016	Primate Tours Limited	257	Air Tickets & Car Hire	1,691,841.00
21.09.2016	Zara's Travel	3516	Air Tickets & Car Hire	482,054.00
26.10.2016	Zara's Travel	16100001	Air Tickets & Car Hire	634,500.00
25.11.2016	Zara's Travel	3792	Air Tickets & Car Hire	1,357,775.00
13.04.2019	Imperial Hotel	32446	Accommodation & Conferences	316,570.00
30.04.2015	Cybe Intercool	206	Goods & Services	448,920.00

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	Technologies Ltd			
05.09.2017	Display Ventures	071/17	Goods & Services	375,000.00
27.10.2014	Techbiz	34652	Goods & Services	1,874,249.70
				42,088,409.70

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Transport equipment	346,247,814		-	346,247,814
Office equipment, furniture, and fittings	181,227,791	18,896,978	-	200,124,769
Other Machinery and Equipment	16,261,173	76,809,446	-	93,070,619
Total	543,736,778	95,706,425	-	639,443,203

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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE NATIONAL ASSEMBLY

There were no projects being implemented by the National Assembly during the financial year 2021/2022.

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ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE NATIONAL ASSEMBLY

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Parliamentary Mortgage Fund	Advance Mortgage loans to Members and staff of Parliament	Clerk of The National Assembly	NIL	N/A
2	Parliamentary Car Loan Fund	Advance car loans to Members and staff of Parliament	Clerk of The National Assembly	NIL	N/A
3	Parliamentary Catering Fund	To provide catering services to Members of Parliament and senior staff of Parliament	Clerk of The National Assembly	NIL	N/A

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ANNEX 6- REPORTS GENERATED FROM IFMIS

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

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

i. GOK IFMIS Comparison Trial Balance



Trial Balance Comparison Report

Entity: 2042-National Assembly

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110105 Basic Salaries - Members of Parliament	1,706,868,655.70	0.00	1,647,755,737.15	0.00
2110112 Basic Salaries - National Assembly	588,917,422.80	0.00	463,909,155.15	0.00
2110100 Basic Salaries - Permanent Employees	2,295,786,078.50	0.00	2,111,664,892.30	0.00
2110201 Contractual Employees	4,187,307,575.55	0.00	4,236,134,165.20	0.00
2110200 Basic Wages - Temporary Employees	4,187,307,575.55	0.00	4,236,134,165.20	0.00
2110301 House Allowance	347,569,084.25	0.00	304,644,450.00	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110303 Acting Allowance	0.00	0.00	460,000.00	0.00
2110304 Overtime - Civil Service	7,394,610.25	0.00	5,443,702.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	107,234,671.30	0.00	98,186,100.00	0.00
2110313 Entertainment Allowance	35,881,180.00	0.00	31,863,240.00	0.00
2110314 Transport Allowance	229,911,250.00	0.00	127,190,350.00	0.00
2110315 Extraneous Allowance	35,987,650.00	0.00	32,126,150.00	0.00
2110316 Security Allowance	279,034,470.00	0.00	274,605,620.00	0.00
2110317 Domestic Servant Allowance	1,439,200.00	0.00	1,708,800.00	0.00
2110318 n Practising Allowance	17,553,150.00	0.00	16,657,650.00	0.00
2110320 Leave Allowance	49,322,116.65	0.00	39,758,908.65	0.00
2110321 Administrative Allowance	1,158,628,479.60	0.00	1,131,595,254.70	0.00
2110323 Late Duty Allowance	141,701,850.00	0.00	95,355,900.00	0.00
2110325 Car Maintenance Allowance	1,495,964,725.00	0.00	1,487,969,820.50	0.00
2110328 National Assembly Attendance Allowance	657,260,264.90	0.00	385,190,200.00	0.00
2110336 Car Purchase Allowance	6,300,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	4,571,182,701.95	0.00	4,032,756,145.85	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	38,853,040.25	0.00	29,909,093.80	0.00
2110405 Telephone Allowance	51,746,500.00	0.00	53,504,757.10	0.00
2110400 Personal Allowances paid as Reimbursements	90,599,540.25	0.00	83,413,850.90	0.00
2110000 Wages and Salary Contributions	11,144,875,896.25	0.00	10,463,969,054.25	0.00
2120101 Employer Contributions to National Social Security Fund	936,800.00	0.00	990,600.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	936,800.00	0.00	990,600.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	78,055,650.00	0.00	73,622,162.50	0.00
2120300 Social Benefit Schemes Outside Government	78,055,650.00	0.00	73,622,162.50	0.00
2120000 Social Contributions	78,992,450.00	0.00	74,612,762.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,611,296,350.55	0.00	2,798,284,245.00	0.00
2210302 Accommodation - Domestic Travel	312,389,008.35	0.00	269,854,680.30	0.00
2210303 Daily Subsistence Allowance	1,203,843,025.35	0.00	1,336,541,015.70	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,127,528,384.25	0.00	4,404,679,941.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	616,450,705.30	0.00	247,494,453.00	0.00
2210402 Accommodation	271,780,170.50	0.00	88,593,877.00	0.00
2210403 Daily Subsistence Allowance	545,105,214.45	0.00	233,207,118.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,433,336,090.25	0.00	569,295,448.00	0.00
2210502 Publishing & Printing Services	2,101,834.00	0.00	582,500.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	79,506,240.50	0.00	54,783,719.90	0.00
2210500 Printing, Advertising and Information	81,608,074.50	0.00	55,366,219.90	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Supplies and Services				
2210604 Hire of Transport, Equipment	7,083,869.50	0.00	6,476,026.85	0.00
2210600 Rentals of Produced Assets	7,083,869.50	0.00	6,476,026.85	0.00
2210701 Travel Allowance	103,046,234.50	0.00	53,321,242.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210700 Training Expenses	103,046,234.50	0.00	53,321,242.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	44,193,302.30	0.00	32,147,300.00	0.00
2210802 Boards, Committees, Conferences and Seminars	151,739,183.70	0.00	127,047,688.70	0.00
2210800 Hospitality Supplies and Servi	195,932,486.00	0.00	159,194,988.70	0.00
2211015 Foods and Rations	0.00	0.00	1,750,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	6,177,338.00	0.00	650,000.00	0.00
2211000 Specialised Materials and Supp	6,177,338.00	0.00	2,400,000.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,002,075.00	0.00	23,209,052.00	0.00
2211102 Supplies and Accessories for Computers and Printers	6,259,181.25	0.00	19,082,296.00	0.00
2211100 Office and General Supplies and Services	26,261,256.25	0.00	42,291,348.00	0.00
2211201 Refined Fuels and Lubricants for Transport	18,805,468.80	0.00	24,407,554.15	0.00
2211200 Fuel Oil and Lubricants	18,805,468.80	0.00	24,407,554.15	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	72,435,366.00	0.00	80,237,020.00	0.00
2211325 Constituency Office Expenses	2,512,198,873.90	0.00	2,458,435,116.85	0.00
2211300 Other Operating Expenses	2,584,634,239.90	0.00	2,538,672,136.85	0.00
2210000 Goods and Services	8,584,413,441.95	0.00	7,856,104,905.45	0.00
2220101 Maintenance Expenses - Motor Vehicles	27,464,622.05	0.00	13,339,953.00	0.00
2220100 Routine Maintenance - Vehicles	27,464,622.05	0.00	13,339,953.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	729,990.00	0.00	3,299,356.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,667,170.00	0.00	15,753,115.70	0.00
2220210 Maintenance of Computers, Software, and Networks	6,023,916.25	0.00	13,371,503.10	0.00
2220200 Routine Maintenance - Other Assets	8,421,076.25	0.00	32,423,974.80	0.00
2220000 Routine Maintenance	35,885,698.30	0.00	45,763,927.80	0.00
2620182 Contribution to Commonwealth Parliamentary Association	8,907,356.05	0.00	8,531,500.00	0.00
2620184 Contribution to Other Parliamentary Associations	228,800.00	0.00	1,120,000.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	9,136,156.05	0.00	9,651,500.00	0.00
2620000 Grants and Other Transfers to International Organizations	9,136,156.05	0.00	9,651,500.00	0.00
2640502 Capital Transfer to Individual	5,000,000.00	0.00	20,000,000.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	50,000,000.00	0.00
2640500 Other Capital Grants and Trans	5,000,000.00	0.00	70,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	5,000,000.00	0.00	70,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	0.00	0.00	5,000,000.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	5,000,000.00	0.00
2710301 Employer Social Benefits in Cash	0.00	0.00	150,000.00	0.00
2710300 Employer Social Benefits	0.00	0.00	150,000.00	0.00
2710000 Social Security Benefits	0.00	0.00	5,150,000.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	84,922,788.60	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	84,922,788.60	0.00
3111001 Purchase of Office Furniture and Fittings	7,430,638.00	0.00	15,568,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,023,340.15	0.00	10,714,140.00	0.00
3111009 Purchase of other Office Equipment	7,443,000.00	0.00	8,234,150.00	0.00
3111000 Purchase of Office Furniture and General Equipment	18,896,978.15	0.00	34,516,290.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	76,809,446.40	0.00	12,916,500.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111100 Purchase of Specialised Plant, Equipment and Machinery	76,809,446.40	0.00	12,916,500.00	0.00
3110000 Acquisition of Fixed Capital Assets	95,706,424.55	0.00	132,355,578.60	0.00
6530101 Ministry HQ Recurrent Bank A/C	16,137,808.80	0.00	1,058,487,180.00	0.00
6530100 Recurrent Bank Accounts	16,137,808.80	0.00	1,058,487,180.00	0.00
6530000 Recurrent Bank Accounts	16,137,808.80	0.00	1,058,487,180.00	0.00
6580101 Cash	115,731.00	0.00	1,155,462.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	115,731.00	0.00	1,155,462.00	0.00
6580000 Cash in Hand	115,731.00	0.00	1,155,462.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	980,464.45	0.00	2,178,131.10	0.00
6710100 Debtors & Advances - Employees	980,464.45	0.00	2,178,131.10	0.00
6710000 Domestic Debtors & Advances	980,464.45	0.00	2,178,131.10	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	11,113,944.50	0.00	8,869,990.00	0.00
6760100 Imprests	11,113,944.50	0.00	8,869,990.00	0.00
6760000 Government Imprests	11,113,944.50	0.00	8,869,990.00	0.00
6780111 Salary Advance 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	5,344,348.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	5,344,348.00
7310000 Deposits	0.00	0.00	0.00	5,344,348.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320000 Other Liabilities	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	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.20	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.30	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.05	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.10	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.15	0.50	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.15	0.50	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	0.10	0.00
9910100 General Provisions	0.00	0.00	0.10	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	119,513,988,490.95	0.00	99,531,630,475.65
9910200 Exchequer Provisions	0.00	119,513,988,490.95	0.00	99,531,630,475.65
9910301 Transfers From CRF A/C to Ministries	2,809,705,070.85	0.00	1,744,358,655.85	0.00
9910300 County Transfers	2,809,705,070.85	0.00	1,744,358,655.85	0.00
9910000 Provisions	2,809,705,070.85	119,513,988,490.95	1,744,358,655.95	99,531,630,475.65
9999999 Consolidated Fund	96,721,925,404.60	0.00	78,064,317,676.00	0.00
9999900	96,721,925,404.60	0.00	78,064,317,676.00	0.00
9990000 Opening Balance Reserves	96,721,925,404.60	0.00	78,064,317,676.00	0.00
Total	119,513,988,491.45	119,513,988,491.45	99,536,974,823.65	99,536,974,823.65

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ii. FO30 (Bank reconciliations) for all bank accounts

Page 1 of 1

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUN-22 To : 30-JUN-22 REC- THE NATIONAL ASSEMBLY
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

Balance as per bank certificate	84,988,132.10
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	106,552,300.90
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	37,701,977.60
Bank Balance as per Cash Book	16,137,808.80

Reconciled by: V. Mwachangi Signature: [Signature] Date: 19/7/22

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

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

REC- THE NATIONAL ASSEMBLY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total			106,552,300.9

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	
20420001208	30-JUN-22	37,701,977.60
Total		37,701,977.60

F.O. 30

BANK RECONCILIATION

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

REC- THE NATIONAL ASSEMBLY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
60080140	29-JUN-22	DANIEL MWANIKI MUTUNGA	73,200.0
60080141	29-JUN-22	VICTOR WEKE IMBO	233,290.0
60080142	29-JUN-22	BISHARA JIMALE ISSACK	67,600.0
60080143	29-JUN-22	DANIEL KIPKOGEI RONO	832,104.0
60080144	29-JUN-22	BEATRICE PAULINE CHERONO KONES	1,123,200.0
60080145	29-JUN-22	EMMY CHEPKORIR CHELULE	10,000.0
60080146	29-JUN-22	JAMAL DABASSO	120,400.0
60080147	29-JUN-22	DAVID NGEYWO CHEPKWONY	78,400.0
60080148	29-JUN-22	NOAH CHERUIYOT CHEMWENO	120,400.0
60080156	29-JUN-22	ANDREW KATUU MWADIME	219,961.0
60080157	29-JUN-22	ABDULLSWAMAD SHERIFF NASSIR	465,154.2
60080158	29-JUN-22	MAISON LESHOMO	538,675.0
60080159	29-JUN-22	PARLIAMENTARY MORTGAGE FUND	381,091.0
60080160	29-JUN-22	JOHN MUCHIRI NYAGA	475,753.6
60080161	29-JUN-22	BUNGE COOPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	1,840,731.2
60080162	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	200,000.0
60080163	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	1,402,122.4
60080164	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	975,051.0
60080165	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	2,550,000.0
60080166	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	322,203.0
60080167	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	200,000.0
60080168	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	1,167,565.4
60080169	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	1,600,000.0
60080170	29-JUN-22	JIMMY NURU ONDIEKI ANGWENYI	197,824.2
60080171	29-JUN-22	ALFRED KIPTOO KETER	533,253.0
60080172	29-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	437,138.0
60080173	29-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	406,851.0
60080174	29-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	915,826.4
60080175	29-JUN-22	RICHARD NYAGAKA TONGI	555,765.0
60080176	29-JUN-22	LIZA CHELULE	336,273.0
60080177	29-JUN-22	PATRICK MWEU MUSIMBA	272,958.0
60080178	29-JUN-22	MOSES KARIUKI NDEGWA	30,000.0
60080179	29-JUN-22	SAMUEL MUTIA KANUKU	500,000.0
60080180	29-JUN-22	PAUL ODALO ABUOR	729,998.4
60080181	29-JUN-22	PAUL NZENGU MUSYIMI	200,000.0
60080182	29-JUN-22	GACHAGUA RIGATHI	831,537.0
60080183	29-JUN-22	REHEMA DIDA JALDESA	1,204,244.8
60080184	29-JUN-22	NICHOLAS SCOTT MWALE	273,199.0
60080185	29-JUN-22	GEORGE GITONGA MUGAGARA	699,841.8
60080186	29-JUN-22	CHRISTOPHER ASEKA WANGAGA	619,812.0
60080187	29-JUN-22	MBITHUKA NIMROD MBAI	1,347,437.0
60080188	29-JUN-22	WILSON SOSSION	79,261.0
60080190	29-JUN-22	ROSMA TRAVEL limited	2,586,195.0
60080193	29-JUN-22	BEVAJ FURNITURE LIMITED	784,180.4
60080194	29-JUN-22	Red Apple Travel And Tours Limited	10,098,400.0
60080195	29-JUN-22	Kayleaf Tours And Travel Limited	1,437,760.0

F.O. 30

BANK RECONCILIATION

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

REC- THE NATIONAL ASSEMBLY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
60080196	29-JUN-22	Kayleaf Tours And Travel Limited	2,411,265.0
60080197	29-JUN-22	CENTRE FOR ADVANCED PROCUREMENT STUDIES	550,344.8
60080198	29-JUN-22	BENJAMIN JOMO WASHALI	509,600.0
60080199	29-JUN-22	OMAR MWINYI SHIMBWA	582,400.0
60080200	29-JUN-22	RONALD KIPROTICH TONU	290,029.6
60080201	29-JUN-22	CHRISTOPHER OMULELE	364,000.0
60080202	29-JUN-22	JULIUS KIBWOTT MELLY	103,200.0
60080203	29-JUN-22	MAISON LESHOMO	873,600.0
60080204	29-JUN-22	BENSON MAKALI MULO	83,482.0
60080205	29-JUN-22	YUSUF HASSAN ABDI	291,200.0
60080206	29-JUN-22	JOHN MBADI NGONGO	291,200.0
60080207	29-JUN-22	BUNGE COOPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	250,000.0
60080208	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	600,000.0
60080209	29-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	323,328.6
60080210	29-JUN-22	CHRISTOPHER DOYE NAKULEU	399,697.4
60080211	29-JUN-22	FRANCIS CHACHU GANYA	1,050,148.0
60080212	29-JUN-22	ABDUL RAHIM DAWOOD	72,800.0
60080213	29-JUN-22	GLADYS ATIENO WANGA NYASUNA	509,600.0
60080214	29-JUN-22	JOHN PAUL MWIRIGI	946,400.0
60080215	29-JUN-22	CALEB KIPKEMEI KOSITANY	218,400.0
60080216	29-JUN-22	ABDI MUDE IBRAHIM	218,400.0
60080217	29-JUN-22	JOSEPH KIPKOSGEI TONU	280,645.0
60080218	29-JUN-22	MOSES KIRIMA NGUCHINE	1,732,767.4
60080219	29-JUN-22	CHRISTOPHER ASEKA WANGAGA	436,800.0
60080220	29-JUN-22	AHMED BASHANE GAAL	291,200.0
60080221	29-JUN-22	ALI MENZA MBOGO	582,400.0
60080222	29-JUN-22	HASSAN KULLOW MAALIM	655,200.0
60080223	29-JUN-22	WILSON SOSSION	218,400.0
60080224	29-JUN-22	JOSPHEAT GICHUNGE KABEABEA	145,600.0
60080225	30-JUN-22	EMURUA DIKIRI CONSTITUENCY OFFICE	210,000.0
60080226	30-JUN-22	THE STANDARD GROUP LIMITED	549,936.0
60080227	30-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	100,000.0
60080228	30-JUN-22	SAROVA WHITESANDS BEACH RESORT AND SPA	1,234,344.8
60080229	30-JUN-22	SOVEREIGN HOTEL LTD	242,250.0
60080230	30-JUN-22	SERENA HOTEL	436,836.2
60080231	30-JUN-22	SERENA HOTEL	1,248,103.4
60080245	30-JUN-22	PRO FLIGHT LTD	2,740,036.0
60080246	30-JUN-22	Pearl Beach Hotels Limited	491,379.3
60080247	30-JUN-22	Pearl Beach Hotels Limited	1,430,896.5
60080248	30-JUN-22	Pearl Beach Hotels Limited	949,934.5
60080249	30-JUN-22	KENYA AIRWAYS PLC	637,510.0
60080250	30-JUN-22	KENYA AIRWAYS PLC	695,845.0
60080251	30-JUN-22	KENYA AIRWAYS PLC	1,118,280.0
60080252	30-JUN-22	Liaison Healthcare Limited	4,274,960.0
60080253	30-JUN-22	NATION MEDIA GROUP LIMITED	763,800.0
60080254	30-JUN-22	NATION MEDIA GROUP LIMITED	498,180.0
60080255	30-JUN-22	nssf	93,000.0
60080256	30-JUN-22	Lake Naivasha Resort Limited	239,056.0
60080257	30-JUN-22	Lake Naivasha Resort Limited	327,258.0
60080258	30-JUN-22	Bere Enterprises Limited	318,060.0
60080259	30-JUN-22	MATUNGU CONSTITUENCY OFFICE	841,132.6

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUN-22 To : 30-JUN-22
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

REC- THE NATIONAL ASSEMBLY

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
60080260	30-JUN-22	PRO FLIGHT LTD	1,178,537.0
60080261	30-JUN-22	JENIFFER MARY SHAMALA	422,050.0
60080262	30-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	440,055.0
60080263	30-JUN-22	GACHAGUA RIGATHI	1,088,745.0
60080264	30-JUN-22	BENSON MWITI MUTHURI	1,151,200.0
60080265	30-JUN-22	DANSON GIFT MKONU KACHUMBO	334,000.0
60080266	30-JUN-22	MARK LEMUNOKOL	224,728.0
60080267	30-JUN-22	PARLIAMENTARIANS SAVINGS AND CREDIT COOPERATIVE SOCIETY	380,000.0
60080268	30-JUN-22	DENNIS OGECHI MOGARE	297,965.0
60080269	30-JUN-22	NATIONAL ASSEMBLY STANDING IMPREST	1,250,000.0
60080270	30-JUN-22	JAMES ONYANGO OYOO	1,164,800.0
60080271	30-JUN-22	ESTHER MUTHONI ROSANNA PASSARIS	145,600.0
60080272	30-JUN-22	MARSELINO MALIMO ARBELLE	1,237,600.0
60080273	30-JUN-22	DANIEL KAMUREN TUITOEK	364,000.0
60080274	30-JUN-22	LAW SOCIETY OF KENYA.	608,000.0
60080275	30-JUN-22	Samco Holdings Limited	687,931.0
60080276	30-JUN-22	SAROVA WHITESANDS BEACH RESORT AND SPA	1,664,498.0
60080277	30-JUN-22	CHARLES OMONDI AYARI	124,722.0
60080278	30-JUN-22	EDWIN MWAMBEO MWAN'GOMBE	119,106.0
60080279	30-JUN-22	COMMISSIONER OF VAT	29,201.7
60080280	30-JUN-22	COMMISSIONER OF VAT	16,968.0
60080281	30-JUN-22	COMMISSIONER OF VAT	38,482.0
60080282	30-JUN-22	THE KENYA INSTITUTE OF MANAGEMENT	2,193,519.0
60080283	30-JUN-22	Reliance Hotels Limited	967,231.0
60080284	30-JUN-22	SERENA HOTEL	1,471,631.0
60080285	30-JUN-22	COMMISSIONER OF VAT	19,836.2
60080286	30-JUN-22	COMMISSIONER OF VAT	12,500.0
60080287	30-JUN-22	COMMISSIONER OF VAT	24,000.0
60080288	30-JUN-22	COMMISSIONER OF VAT	3,870.0
60080289	30-JUN-22	COMMISSIONER OF VAT	10,000.0
60080290	30-JUN-22	COMMISSIONER OF VAT	25,818.1
60080291	30-JUN-22	COMMISSIONER OF VAT	37,603.4
60080292	30-JUN-22	COMMISSIONER OF VAT	27,689.6
60080293	30-JUN-22	COMMISSIONER OF VAT	1,740.0
60080294	30-JUN-22	COMMISSIONER OF VAT	5,920.0
60080295	30-JUN-22	COMMISSIONER OF VAT	3,420.0
60080296	30-JUN-22	KENYA AIRWAYS PLC	508,270.0
60080297	30-JUN-22	KENYA AIRWAYS PLC	585,380.0
60080298	30-JUN-22	KENYA AIRWAYS PLC	2,150,035.0
60080299	30-JUN-22	KENYA AIRWAYS PLC	594,290.0
60080300	30-JUN-22	KENYA AIRWAYS PLC	714,845.0
60080301	30-JUN-22	KENYA AIRWAYS PLC	645,130.0
60080302	30-JUN-22	Lake Naivasha Resort Limited	1,578,310.3
60080303	30-JUN-22	NAIVASHA COUNTRY HOTEL LIMITED	1,130,663.8
60080304	30-JUN-22	MELALIN TOURS AND TRAVEL	220,590.0
60080305	30-JUN-22	SCHOFRAH TOURS AND TRAVEL	712,500.0
60080306	30-JUN-22	SCHOFRAH TOURS AND TRAVEL	99,180.0
60080307	30-JUN-22	SCHOFRAH TOURS AND TRAVEL	2,143,396.5
60080308	30-JUN-22	Langata Hotel Development Limited	1,368,000.0
60080309	30-JUN-22	Kolex Company Limited	194,940.0
60080310	30-JUN-22	SOUTHERN TRAVEL SERVICES LIMITED	570,000.0
60080311	30-JUN-22	NGURUMAH TOURS AND TRAVEL LTD	337,440.0
60080312	30-JUN-22	KABON TRANSPORTERS LIMITED	430,795.0
		REGAL TOURS AND TRAVEL	

THE NATIONAL ASSEMBLY
Annual Report and Financial Statements
For the year ended 30, June 2022.



CO-OPERATIVE BANK
We are you

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P O Box 5772-00200 Nairobi
Tel: 2210657, 2228605
Mobile: 0722 202977, 0734 600702
Fax: 2251838
Nairobi
Email: parliamentrd@co-opbank.co.ke

2nd July, 2022

Parliamentary Service Commission,
Parliament Buildings,
P.O Box 41842-00100,
Nairobi-Kenya

Dear Sir,

CERTIFICATE OF BANK BALANCES

We acknowledge receipt of your letter dated 29th June 2022 and hereby confirm the balances as follows:

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS AT 30 th JUNE 2022 (Kes)
National Assembly Standing Imprest	01141201980200	474,892,144.93 cr

Yours Faithfully,

Lilian Kioko 02/7/2022

Lilian Kioko
NAIROBI CBD REGION

THE NATIONAL ASSEMBLY
Annual Report and Financial Statements
For the year ended 30, June 2022.

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

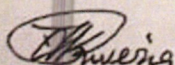
Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

8th July, 2022

CERTIFICATE OF BALANCES

Customer: THE NATIONAL
Balance: 125636 ASSEMBLY
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000245441	REC-THE NATIONAL ASSEMBLY	KE\$	84,988,132.10


Lawrence Rweria
Authorised Signatory
Banking Services Division


Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

iii. GOK IFMIS Receipts and Payments Statement



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2042-National Assembly

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	19,982,358,015.30	19,728,162,686.25
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		19,982,358,015.30	19,728,162,686.25
PAYMENTS			
Compensation of Employees	12	11,223,868,346.25	10,538,581,816.75
Use of goods and Services	13	8,620,299,140.25	7,901,868,833.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,000,000.00	70,000,000.00
Other Grants and Transfers	16	9,136,156.05	9,651,500.00
Social Security Benefits	17	0.00	5,150,000.00
Acquisition of Assets	18	95,706,424.55	132,355,578.60
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		19,954,010,067.10	18,657,607,728.60
SURPLUS/DEFICIT		28,347,948.20	1,070,554,957.65

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

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

iv. GOK IFMIS Statement of Financial Position



Statement of Financial Position
 Entity: 2042-National Assembly
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	16,137,808.80	1,058,487,180.00
Cash Balances	22B	115,731.00	1,155,462.00
Total Cash And Cash Equivalents		16,253,539.80	1,059,642,642.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	12,094,408.95	11,048,121.10
TOTAL FINANCIAL ASSETS		28,347,948.75	1,070,690,763.10
Financial Liabilities			
Accounts Payables - Deposits	24	0.35	5,344,348.00
NET FINANCIAL ASSETS		28,347,948.40	1,065,346,415.10
REPRESENTED BY			
Fund Balance b/fwd	25	1,065,346,415.10	16,255,273.25
Prior Year Adjustment	26	(1,065,346,415.00)	(21,463,815.80)
Surplus/Deficit for the Year		28,347,948.20	1,070,554,957.65
NET FINANCIAL POSITION		28,347,948.30	1,065,346,415.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

v. GOK IFMIS Statement of Cash Flows



STATEMENT OF CASH FLOW
 Entity: 2042-National Assembly
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	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	19,982,358,015.30	19,728,162,686.25
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	11,223,868,346.25	10,538,581,816.75
Use of goods and Services	13	8,620,299,140.25	7,901,868,833.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,070,346,415.00	91,463,815.80
Other Grants and Transfers	16	9,136,156.05	9,651,500.00
Social Security Benefits	17	0.00	5,150,000.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(6,390,635.50)	9,988,377.25
Prior year adjustments		(1,065,346,415.00)	(21,463,815.80)
Net Cash From Operating Activities	A	(2,013,029,092.75)	1,169,971,281.90
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	95,706,424.55	132,355,578.60
Net Cash Flow From Investing Activities	B	(95,706,424.55)	(132,355,578.60)
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	(2,108,735,517.30)	1,037,615,703.30
Cash and Cash Equivalent at BEGINNING of The Year		1,059,642,642.00	563,122.90
Cash and Cash Equivalent at END of The Year	22A+22B	16,253,539.80	1,059,642,642.00

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

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

Date: _____
 Date: _____
 Date: _____

vi. GOK IFMIS Notes to the Financial Statements



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2042-National Assembly

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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
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	5,530,480,044.15	4,302,093,647.80
Exchequer Releases/ Provisioning Account for Q2	9910201	4,228,232,931.75	4,079,186,541.90
Exchequer Releases/ Provisioning Account for Q3	9910201	5,214,936,632.50	4,448,090,756.45
Exchequer Releases/ Provisioning Account for Q4	9910201	5,008,708,406.90	6,898,791,740.10
TOTAL		19,982,358,015.30	19,728,162,686.25

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
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
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

Item Description	Item Code	Current Period	Previous Period
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
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

Item Description	Item Code	Current Period	Previous Period
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	2,295,786,078.50	2,111,664,892.30
Basic Wages - Temporary Employees	2110200	4,187,307,575.55	4,236,134,165.20
Personal Allowances paid as part of Salary	2110300	4,571,182,701.95	4,032,756,145.85
Personal Allowances paid as Reimbursements	2110400	90,599,540.25	83,413,850.90
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	938,800.00	990,600.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	78,055,650.00	73,622,162.50
TOTAL		11,223,868,346.25	10,538,581,816.75

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	0.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	4,127,528,384.25	4,404,679,941.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,433,336,090.25	569,295,448.00
Printing, Advertising and Information Supplies and Services	2210500	81,608,074.50	55,366,219.90
Rentals of Produced Assets	2210600	7,083,869.50	6,476,026.85
Training Expenses	2210700	103,046,234.50	53,321,242.00
Hospitality Supplies and Servi	2210800	195,932,486.00	159,194,988.70
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	6,177,338.00	2,400,000.00
Office and General Supplies and Services	2211100	26,261,256.25	42,291,348.00
Fuel Oil and Lubricants	2211200	18,805,468.80	24,407,554.15
Other Operating Expenses	2211300	2,584,634,239.90	2,538,672,136.85
Routine Maintenance - Vehicles	2220100	27,464,622.05	13,339,953.00
Routine Maintenance - Other Assets	2220200	8,421,076.25	32,423,974.80
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		8,620,299,140.25	7,901,868,833.25

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 Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	5,000,000.00	70,000,000.00
TOTAL		5,000,000.00	70,000,000.00

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	9,136,156.05	9,651,500.00
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		9,136,156.05	9,651,500.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	5,000,000.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	150,000.00
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		0.00	5,150,000.00

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	0.00	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	0.00	84,922,788.60
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	18,896,978.15	34,516,290.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	76,809,446.40	12,916,500.00
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		95,706,424.55	132,355,578.60

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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	16,137,808.80	1,058,487,180.00
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		16,137,808.80	1,058,487,180.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	115,731.00	1,155,462.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		115,731.00	1,155,462.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	980,464.45	2,178,131.10
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	11,113,944.50	8,869,990.00

Item Description	Item Code	Current Period	Previous Period
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		12,094,408.95	11,048,121.10

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	5,344,348.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.35	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		0.35	5,344,348.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,058,487,180.00	563,122.90
Opening Balance Cash	22B	1,155,462.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	11,048,121.10	21,000,693.00
Opening Balance - Deposits	24	(5,344,348.00)	(5,308,542.65)
TOTAL		1,065,346,415.10	16,255,273.25

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	1,065,346,415.00	21,463,815.80
TOTAL		1,065,346,415.00	21,463,815.80

vii. GOK IFMIS Statement of Budget Execution



Statement of Budget Execution - Recurrent Expenditure

Entity: 2042-National Assembly

Current Period: JUL-21 To JUN-22

	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*100
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	19,982,358,015.30	(19,982,358,015.30)	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	0.00	0.00	0.00	0.00	0.00	0.00	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		0.00	0.00	0.00	0.00	19,982,358,015.30	(19,982,358,015.30)	0.00%
PAYMENTS								
Compensation of Employees	12	13,828,260,604.00	0.00	(700,000,000.00)	13,128,260,604.00	11,223,868,346.25	1,904,392,257.75	85.49%
Use of goods and Services	13	9,243,371,595.00	0.00	560,000,000.00	9,803,371,595.00	8,620,299,140.25	1,183,072,454.75	87.93%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	21,000,000.00	0.00	0.00	21,000,000.00	5,000,000.00	16,000,000.00	23.81%
Other Grants and Transfers	16	39,900,000.00	0.00	0.00	39,900,000.00	9,136,156.05	30,763,843.95	22.90%
Social Security Benefits	17	21,050,000.00	0.00	0.00	21,050,000.00	0.00	21,050,000.00	0.00%
Acquisition of Assets	18	348,500,000.00	0.00	10,000,000.00	358,500,000.00	95,706,424.55	262,793,575.45	26.70%
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	23,502,082,199.00	0.00	(130,000,000.00)	23,372,082,199.00	19,954,010,067.10	3,418,072,131.90	85.38%
Total		23,502,082,199.00	0.00	(130,000,000.00)	23,372,082,199.00	19,954,010,067.10	3,418,072,131.90	85.38%

viii. GOK IFMIS Statement of Deposits



SUMMARY STATEMENT OF DEPOSITS

Entity: 2042-National Assembly
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding: 10px;"> <div style="width: 45%;"> <p>Principal Secretary Controller</p> </div> <div style="width: 45%;"> <p>Principal Accounts</p> </div> </div>		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ix. GOK IFMIS Budget Execution by Programme and Economic Classification



Budget Execution by Programme and Economic Classification

Entity: 2042-National Assembly

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0721000000		Legislation and Representation	23,372,082,199.00	19,954,088,999.90	3,417,993,199.10
	2110000	Wages and Salary Contributions	12,959,645,700.00	11,145,007,529.05	1,814,638,170.95
	2120000	Social Contributions	168,614,904.00	78,992,450.00	89,622,454.00
	2210000	Goods and Services	9,678,371,595.00	8,584,360,741.95	1,094,010,853.05
	2220000	Routine Maintenance	125,000,000.00	35,885,698.30	89,114,301.70
	2620000	Grants and Other Transfers to International Organizations	39,900,000.00	9,136,156.05	30,763,843.95
	2640000	Other Transfers and Emergency Relief	21,000,000.00	5,000,000.00	16,000,000.00
	2710000	Social Security Benefits	21,050,000.00	0.00	21,050,000.00
	3110000	Acquisition of Fixed Capital Assets	358,500,000.00	95,706,424.55	262,793,575.45
0722000000		Legislative Oversight	0.00	(78,932.80)	78,932.80
	2110000	Wages and Salary Contributions	0.00	(131,632.80)	131,632.80
	2210000	Goods and Services	0.00	52,700.00	(52,700.00)
		Grand Total	23,372,082,199.00	19,954,010,067.10	3,418,072,131.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

GOK IFMIS Budget Execution by Heads and Programmes



Budget Execution by Heads and Programmes

Entity: 2042-National Assembly

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
2041000100		National Assembly	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000200		Legislative National Assembly	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2042000100		Office of The Clerk	3,788,606,203.00	2,551,306,114.25	1,237,300,088.75
	0721000000	Legislation and Representation	3,788,606,203.00	2,551,199,014.25	1,237,407,188.75
	0722000000	Legislative Oversight	0.00	107,100.00	(107,100.00)
2042000200		Legislature	19,583,475,996.00	17,402,703,952.85	2,180,772,043.15
	0721000000	Legislation and Representation	19,583,475,996.00	17,402,889,985.65	2,180,586,010.35
	0722000000	Legislative Oversight	0.00	(186,032.80)	186,032.80
Grand Total			23,372,082,199.00	19,954,010,067.10	3,418,072,131.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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



Budget Execution By Programmes and Sub-Programmes

Entity: 2042-National Assembly

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0721000000		Legislation and Representation	23,372,082,199.00	19,954,088,999.90	3,417,993,199.10
	0721000000	Legislation and Representation	0.00	(159,493,761.30)	159,493,761.30
	0721010000	Legislation and Representation	23,372,082,199.00	20,113,582,761.20	3,258,499,437.80
0722000000		Legislative Oversight	0.00	(78,932.80)	78,932.80
	0722010000	Legislative Oversight	0.00	(78,932.80)	78,932.80
Grand Total			23,372,082,199.00	19,954,010,067.10	3,418,072,131.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____