


REPUBLIC OF KENYA



*Enhancing Accountability*

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: <b>13 FEB 2025</b>	DAY: Thursday
<b>REPORT</b>	
TABLED BY:	Hon. Owen Baya (Deputy leader of the Majority Party)
CLERK-AT THE TABLE:	Inaefo Mwale

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**PARLIAMENTARY JOINT SERVICES**

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

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## 1. Acronyms and Glossary of Terms

ACP-EU	African, Caribbean and Pacific Group-European Union.
CFO	Chief Finance Officer.
CPA	Commonwealth Parliamentary Association.
CPST	Centre For Parliamentary Studies and Training.
DHCAS	Directorate of Human Capital and Administrative Services.
DFA	Directorate of Finance and Accounting.
EALA	East African Legislative Assembly.
FY	Financial Year.
HAU	Head of Accounting Unit.
IPSAS	International Public Sector Accounting Standards.
JSMB	Joint Service Management Board.
KAM	Kenya Association of Manufacturers.
KEPSA	Kenya Private Sector Alliance.
KPJA	Kenya Parliamentary Journalists' Association.
LOE	Lack of Exchequer
LSB	Lack of Sufficient Budget.
OCOB	Office of the Controller of Budget.
OAG	Office of the Auditor General.
OSHA	Occupation and Safety Health ACT.
PAP	Pan African Parliament.
PFM	Public Finance Management.
PJS	Parliamentary Joint Services.
PSC	Parliamentary Service Commission.

## 2. Key Entity Information and Management

### (a) Background information

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

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

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

#### (i) Activities

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

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

#### (ii) Vision of the Parliament

Democratic and people centered Parliament.

#### (i) Mission

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

#### (ii) Core Values

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

**(iii) Composition of Parliamentary Service Commission**

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



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

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



**SEN. JOYCE KORIR, MP**

The Vice Chairperson Parliamentary Service Commission, a member of the Members' Welfare committee, Staff welfare Committee and the Audit Committee of the Commission



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

A member of the Parliamentary service commission, Chairman of the security and development Committee, a member of the Finance Committee, staff welfare Committee of the Commission and Member of the CPST Board



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

A member of the Parliamentary Service Commission, the Chairperson of the Information and Public Communication Committee, a member of the Tender and Procurement Committee, Security and Development committee, Staff welfare committee of the Commission and a member of the CPST Board.



**HON. FAITH WAIRIMU GITAU, MP**

A member of the Parliamentary Service Commission, the Chairperson of the Tender and Procurement Committee and a member of the Audit Committee, members welfare committee of the Commission and a member of the CPST Board



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

A member of the Parliamentary Service Commission, the Chair of the Members' welfare, a member of the Security and Development, Information and Public Communication and Finance Committee of the Commission.



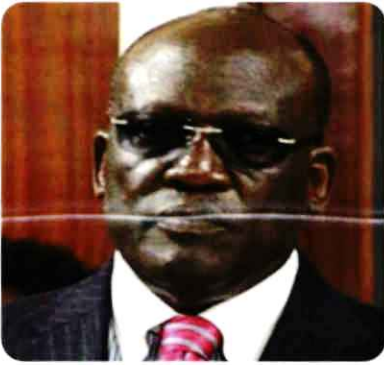
**HON. MOHAMED ALI MOHAMED, HSC, MP**

A member of the Parliamentary Service Commission, the Chair of the finance committee, Information and Public communication, Security and Development and a member of the Tender and Procurement Committee of the Commission.



**HON. SEN. NDERITU JOHN KINYUA**

A member of the Parliamentary Service Commission, the Chair of the staff welfare Committee, a member of the Security and Development committee, Information and Public communication of the Commission and a member of the CPST Board.



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

A member of the Parliamentary Service Commission, the Chair of the Audit Committee, a member of Members' welfare, tender and procurement committee, finance committee, information and public communication of the Commission.



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

A member of Parliamentary Service Commission, the Chair of the CPST Board, Members' welfare Committee, staff welfare Committee, the tender and procurement Committee and Finance Committee of the Commission.



**Mr. JEREMIAH M. NYEGENYE, CBS**

The Clerk Senate / Secretary to Parliamentary Service Commission.

## **(b) Key Management.**

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



**Mr. JEREMIAH M. NYEGENYE, CBS**

The Chair, Board of Senior Management, the Clerk of Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Senate Affairs and parliamentary service Commission.



**Mr. SAMUEL NJOROGE, CBS**

The vice Chair, Board of Senior Management, the Clerk of National Assembly/Accounting Officer of the National Assembly



**Mr. CLEMENT M. NYANDIERE, MBS**

A member of the Board of Senior Management, Director General Parliamentary Joint Services / Accounting Officer of the PJS.



**Mr. MOHAMED ALI MOHAMED, MBS**

A member of the Board of Senior Management and Deputy Clerk-Senate.



**Ms. EUNICE WANJIKU GICHANGI,  
OGW**

A member of the Board of Senior Management and Deputy Clerk-Senate.



**Ms. SERAH M. KIOKO**

A member of the Board of Senior Management and Deputy Clerk-National Assembly.



**Mr. JEREMIAH W. NDOMBI**

A member of the Board of Senior Management and Deputy Clerk-National Assembly.



**MR. MARTIN MASINDE**

A member of the Board of Senior Management and Director, Parliamentary Budget Office.



**PROF. NYOKABI KAMAU**

A member of the Board of Senior Management and the Executive Director- Centre for Parliamentary Studies and Training (CPST).



**MR. ANTHONY NJOROGÉ**

A member of the Board of Senior Management and the Director Litigation and Compliance.



**Ms. JOAN AWINJA**

A member of the Board of Senior Management and the Ag. Director, Human Capital & Administrative Services.



**Mr. IRUNGU J. KIGUNDU**

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

## (c) Fiduciary Management

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

No.	Designation	Name
1	Accounting Officer.	Mr. Clement Mayieko Nyandiere, MBS.

### Fiduciary Oversight Arrangements

#### (i) Audit and Finance Committees activities: -

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

#### Finance Committee

- Hon. Mohamed Ali, HSC, MP – Chair
- Sen. Okongo Mogeni, SC, MP - Member
- Hon. Patrick Makau, EBS, MP - Member
- Hon. Rachel Ameso – Member
- Sen. Johnson Muthama - Member

#### Audit Committee

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

#### Tender and Procurement

- Hon. Faith Gitau, MP – Chairperson
- Hon. Mohamed Ali, HSC MP – Member
- Hon. Mishi Mboko, MP – Member
- Hon. Rachel Ameso – Member
- Sen. Johnson Muthama - Member

#### (ii) Parliamentary Committees Activities

- Public Accounts Committee (PAC) which deals with reports of National Entities and Agencies
- Budget and Appropriation Committee which examines and oversights on the budget and the use of public resources.
- Other oversight activities.

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

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

#### **(d) Parliamentary Joint Services Headquarters**

##### **Parliamentary Joint Services**

P.O. Box 41842-00100

Parliament Building, Parliament Road

**NAIROBI**

#### **(e) Parliamentary Joint Services Contacts**

Telephone: (+254) 2221291

E-mail [DG@parliament.go.ke](mailto:DG@parliament.go.ke)

Website [www.parliament.go.ke](http://www.parliament.go.ke)

#### **(f) Entity Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI.**

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

**NAIROBI**

#### **(g) Independent Auditors**

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

**GPO 00100NAIROBI, KENYA**

## **(h) Principal Legal Adviser**

Director Litigation and Compliance

Parliamentary Joint Services, Parliament Road

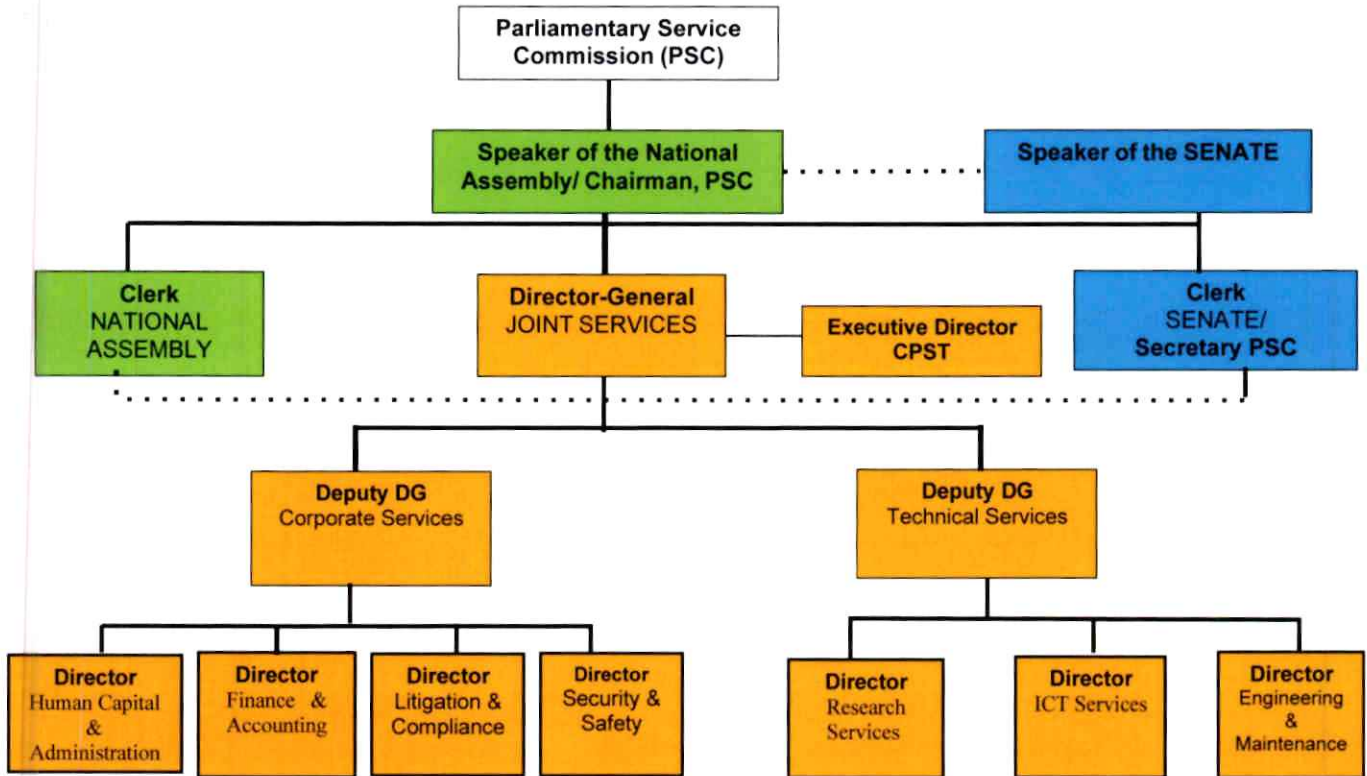
P.O. Box 41842 - G.P.O 00100

NAIROBI.

### 3. Statement of Governance.

(1) **Parliamentary Joint Services** is one of the reporting entities under Parliamentary Service Commission. **Chart 1** indicates the structure of PJS for the year 2023/2024.

**Organization structure of the Parliamentary Joint Services**



**Chart 1.**

#### (2) Management committees governing Parliamentary Joint Services

- **Board of Senior Management**

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

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

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

• **Joint Service Management Board**

The Joint Service Management Board has the following mandate:

1. Coordinate and oversee shared services between the National Assembly and the Senate to optimize resource utilization and collaboration.
2. Oversee the daily management and functioning of the Parliamentary Joint Services (PJS), ensuring that Parliamentary operations run smoothly.
3. Execute the decisions of the Commission that pertain to the respective Houses, translating policies into actionable plans.
4. Allocate resources effectively, including staff, budgets, and infrastructure, to support the legislative processes and services.
5. Manage and supervise staff, including recruitment, promotion, and discipline, to maintain a motivated and efficient workforce.
6. Prepare and submit programs that align with the mandate of the PJS for Commission approval.
7. Implement Commission resolutions on matters related to staff, duties, supervision, training, and deployment within the PJS.

8. Maintain effective communication with members, staff, and stakeholders to address concerns and facilitate collaboration.
9. Monitor the performance of the PJS against strategic goals, ensuring effective delivery of Parliamentary services.
10. Ensure compliance with legal and regulatory requirements within the respective PJS and report any deviations to the Commission.
11. Continuously improve the operational efficiency of the respective PJS to enhance parliamentary functions and processes.
12. Monitor financial performance, review budgets, and allocate resources efficiently for shared services while ensuring compliance with financial regulations.
13. Develop and implement research and policy initiatives that contribute to the legislative functions of both Houses.
14. Oversee the provision of ICT services, ensuring the maintenance and security of Parliamentary systems and data.
15. Manage procurement processes for shared services, ensuring transparency, cost-effectiveness, and compliance with procurement regulations.
16. Identify, assess, and mitigate risks associated with shared services, safeguarding the operational continuity of both Houses.
17. Ensure the proper maintenance, repair, and management of shared infrastructure, including buildings and facilities.
18. Provide comprehensive library services to support research, information dissemination, and legislative activities.
19. Implement security and safety measures to protect Parliamentary premises, Members of Parliament, Staff, and visitors.
20. Engage with relevant stakeholders to gather feedback, address concerns, and enhance collaboration in delivering shared services.
21. Implement mechanisms for quality control and assurance in shared services, ensuring consistent service standards across both Houses.
22. Develop performance metrics and Key Performance Indicators (KPIs) to assess the effectiveness and efficiency of shared services.
23. Ensure that ICT services and tools are accessible, user-friendly, and inclusive, catering to the needs of all Members of Parliament and Staff.
24. Identify and implement sustainability initiatives within shared services, promoting environmental responsibility and resource conservation.
25. Facilitate cross-training between staff of the National Assembly and Senate, enhancing their capacity to support each House's unique requirements.

### (3) The Audit Committee.

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

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

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

### (4) Risk management.

The Parliamentary Service Commission (PSC) has implemented a robust risk management framework to identify, assess, and mitigate potential risks that could impact its operations and objectives. The Parliamentary Joint Services has established a Risk Management Committee and appointed Risk Champions within various departments.

- 1. Establishment of a Risk Management Committee and Risk Champions:** The Accounting Officer appointed a dedicated Risk Management Committee to oversee the development and implementation of the PJS's risk management strategy. Additionally, Risk Champions were identified within each department to facilitate risk identification and assessment at the departmental level.
- 2. Development of a Workplan:** The Risk Management Committee developed a comprehensive workplan outlining the key activities and timelines for implementing the risk management framework. This workplan provided a clear roadmap for the PJS to follow.
- 3. Development of a Risk Identification Tool:** A standardized tool was developed to assist departments in identifying potential risks. This tool provided a structured approach for departments to assess their risk exposure and prioritize mitigation efforts.
- 4. Adoption of a Risk Management Framework:** The Risk Management Committee adopted a comprehensive risk management framework that outlines the PJS's approach to risk identification, assessment, mitigation, monitoring, and reporting. This framework provides a consistent and systematic approach to managing risks across the organization.
- 5. Implementation of Risk Management Strategies:** The PJS has implemented various risk management strategies, including:

- **Risk Assessment:** Regular risk assessments are conducted to identify and evaluate potential risks, considering their likelihood and impact.
- **Risk Mitigation:** Appropriate measures are put in place to mitigate identified risks, such as developing contingency plans, implementing control measures, or transferring risks through insurance.
- **Risk Monitoring and Reporting:** The PJS has established mechanisms for monitoring risks on an ongoing basis and reporting on risk management activities to relevant stakeholders.
- **Risk Communication:** Effective communication channels are in place to ensure that all staff members are aware of the PJS's risk management policies and procedures.

**(5) Report on recent training and development in governance for those in key leadership.**

The Parliamentary Joint Services is mandated with the responsibility of ensuring that the members of the commission and the Board of senior management are trained as per the policy guidelines. At the reporting date, the Parliamentary Joint Services had trained members of the commission committee on Finance, Tender and Procurement committee, Commission committee on Audit, CPST board, Board of Senior Management and the Joint Service management board. (JSMB)

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



It is my privilege to present to you the Annual Report for the Parliamentary Joint Services (PJS) herein for the Financial Year 2023-2024, covering the period between 1st July, 2023 to 30th June, 2024. PJS is one of the Votes in the Parliamentary Service Commission. The Parliamentary Service Commission is established as a Constitutional Commission under Article 127 of the Constitution. Article 127 (6) provides that the Commission is responsible for, among other things, providing services and facilities to ensure the efficient and effective functioning of Parliament; constituting offices in the Parliamentary Service and appointing and supervising office holders in those offices; preparing annual estimates of expenditure for submission to the National Assembly and exercising budgetary control over the Service; and perform such other functions as may be necessary for the wellbeing of the Members of Parliament.

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

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

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

These Annual Reports offers a comprehensive review of the performance of the PJS through financial statements. In the spirit of driving delivery for a democratic and People Centered Parliament, the report highlights operational practices, providing valuable insights into the fiscal health of the Commission pursuant to Article 201 of the Constitution of Kenya, 2010 and Section 81 (2) of the Public Finance Management Act, 2012. This provision requires, that at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the national government entity's performance against predetermined objectives. The report highlights key activities, achievements, challenges, and the future outlook of the PJS with a focus on facilitating Members of Parliament to effectively and efficiently discharge their constitutional mandate of representation, legislation and oversight in accordance with article 127(6) of the Constitution of Kenya, 2010.

The primary objective of this annual report for the financial year 2023/2024 is to reaffirm that the PJS financial management accurately reflects the fiscal position and the performance of the institution of Parliament at large. I am pleased to report that the results as shown, reflect our commitment to transparency, accountability and responsible stewardship of public resources.

The period under review witnessed an important milestone in the Kenyan Parliament's historic journey. The completion of Bunge Towers, a building with modern amenities is currently occupied by our Legislators and staff. This milestone building, will ease the challenge of committee rooms and provide a conducive work environment for Members and ultimately save on resources. Further, this project will enable our Legislators to effectively discharge their legislative, representative and oversight mandates which are key foundation of public trust in the Legislature.

Despite the fact that PJS has faced both challenges and opportunities, the scope and the complexities of the prevailing circumstances have been key in enhancing the efficiency and effectiveness of the legislative process. This report underscores the diligence with which we have navigated these complexities and highlights areas where we have successfully implemented improvements.

In conclusion, as we proceed to the next financial year, collectively and individually the implementation of the PSC Strategic Plan 2019-2030 is key in shaping the achievements made on implementation of the various projects at the Commission. Our goal is not only to address the issues raised in the report but to continually improve on our processes and strengthen Parliament's financial integrity. The Commission will remain committed to maintaining good governance, transparency and accountability to the public and look forward to continuing our work with renewed focus and dedication.

I look forward to the next financial year with confidence.

Thank you.



**RT. HON. SEN. (DR.) MOSES F.M. WETANG'ULA, EGH, MP.**

**SPEAKER OF THE NATIONAL ASSEMBLY/ CHAIRMAN, PARLIAMENTARY SERVICE  
COMMISSION**

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



This Annual report and financial statements detail the financial performance of the Parliamentary Joint Services (PJS) for the Financial Year ended June 30th, 2024. The Parliamentary Joint Service implements two programs:

1. General Administration, Planning, and Support Services: This program encompasses the core administrative and support functions of the PJS, including human resources, finance, procurement, information technology, and facilities management. It ensures the smooth and efficient operation of the Parliamentary Service.
2. Legislative Training and Knowledge Management: Implemented by the Center for Parliamentary Studies and Training, this program focuses on enhancing the capacity and expertise of Members of Parliament (MPs) and parliamentary staff. It provides training and development opportunities, conducts research, and supports knowledge management initiatives. This is with an objective to enhancing service delivery in the Parliamentary Service Commission, staff performance and improving the working environment.

### 5.1 Financial year in perspective

I present this report on Vote 2043; Parliamentary Joint Services for the financial year 2023/2024. This report is prepared in compliance with the Public Finance Management Act, 2012, and provides a detailed overview of our activities, achievements, challenges, and future outlook.

The past year has been marked by significant milestones, most notably the conclusion of the Bunge Tower project. The occupation of the new tower by Members of Parliament and staff has been a significant step forward in enhancing the efficiency and effectiveness of the legislative process. However, the prevailing political and economic climate and challenges in securing timely exchequer releases from the National Treasury for various projects have impacted our progress.

Despite these challenges, we have made notable strides in implementing key projects and initiatives. For instance, the Integrated Security Management System (ISMS) project is nearing completion, which will bolster the security. Listed below are some of the projects and initiatives;

#### (a) Completion of the Bunge Tower

The successful completion and occupation of the Bunge Tower marked a significant milestone for the Parliament. This modern facility has enhanced the efficiency and effectiveness of legislative processes.

#### (b) Progress on ICT Projects

The PJS's Directorate of ICT and Library Services has made substantial progress in implementing various ICT projects aimed at automating parliamentary processes. These initiatives include the development of a comprehensive parliamentary automation system, electronic voting systems, and digital records management.

**(c) Establishment of the Center for Parliamentary Studies and Training learning complex**

The Parliamentary Joint Service is overseeing the construction of the Center for Parliamentary Studies and Training in Karèn. This facility will serve as a hub for capacity building and research, enhancing the skills and knowledge of Members and staff of Parliament.

**(d) Improved Staff Welfare**

The Directorate of Human Capital and Administrative Services has made efforts to improve staff welfare through, training opportunities, and ensuring the mandatory access to healthcare services which is enshrined under the Employment Act.

**(e) Enhanced Compliance and Risk Management**

The Directorate of Litigation and Compliance Services has continued to provide valuable advisory services on compliance, risk management, and project oversight. This has helped to mitigate risks and ensure that the PJS operates within legal and ethical boundaries.

While we have achieved significant progress, there remain several challenges and areas that require attention. Renovations of various buildings were planned but some have not been executed due to budgetary constraints. The Parliamentary Joint Services (PJS) continues to fulfill its core functions, including remuneration of staff, training, and provision of the in-house medical scheme. Some of the challenges experienced include;

- **Budgetary Constraints**

The PJS has faced challenges due to limited budgetary allocations. This has constrained our ability to implement certain projects and initiatives, particularly those related to infrastructure, development and staff training.

- **Economic Challenges**

The prevailing economic conditions, including inflation and global uncertainties, have had an impact on the PJS's operations. We have had to prioritize expenditures and make difficult decisions to ensure fiscal sustainability.

- **Delays in Exchequer Releases**

The timely release of exchequer funds from the National Treasury has been a recurring challenge. These delays have affected project implementation and service delivery.

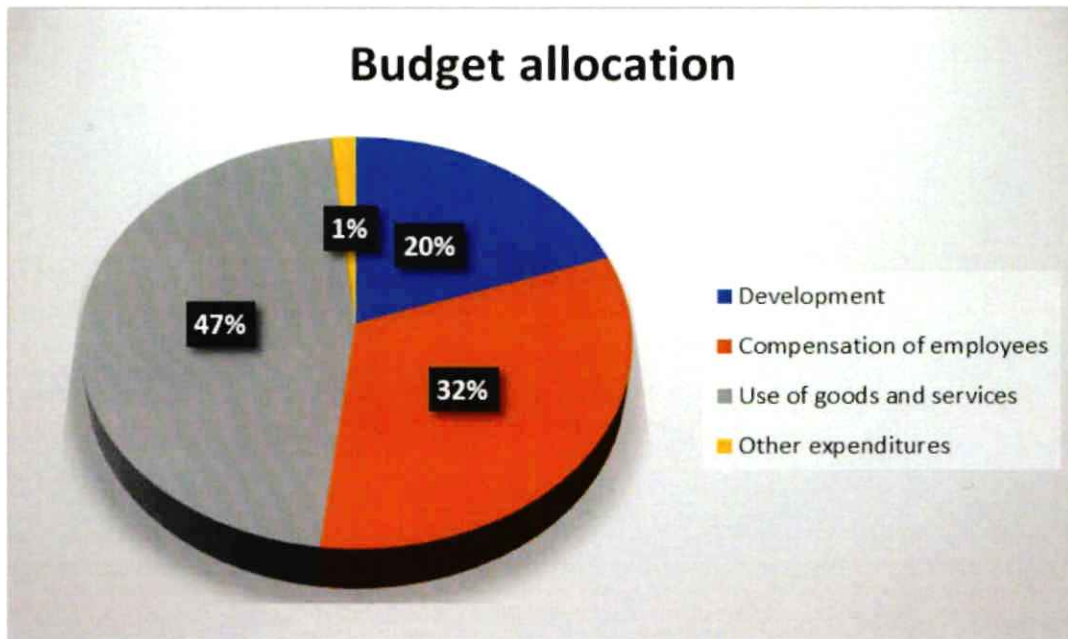
## **5.2 Summary of the Budget and Financial performance**

In the Financial Year under review the PJS had a total approved budget of Kshs. **7,955,000,000** of which Kshs. **6,390,000,000** is for Recurrent Expenditure and Kshs. **1,565,000,000** is for Development Expenditure. The Recurrent Expenditure includes Kshs. **2,563,042,601** for compensation to employees; Kshs. **3,704,857,399** for use of goods and services; and Kshs. **122,100,000** for other recurrent expenditures. The PJS expenditure was to be financed by exchequer receipts from the National Treasury and Kshs. **24,000,000** from Appropriation in Aid (AIA).

The total actual expenditure for the year in review which amounted to Kshs **7,518,717,505**, included Kshs **1,461,685,158** for Development, Kshs. **2,457,000,860** for the Compensation of Employees, Kshs. **3,487,992,288** for the Use of Goods and Kshs. **112,039,199** utilized for other expenditures.

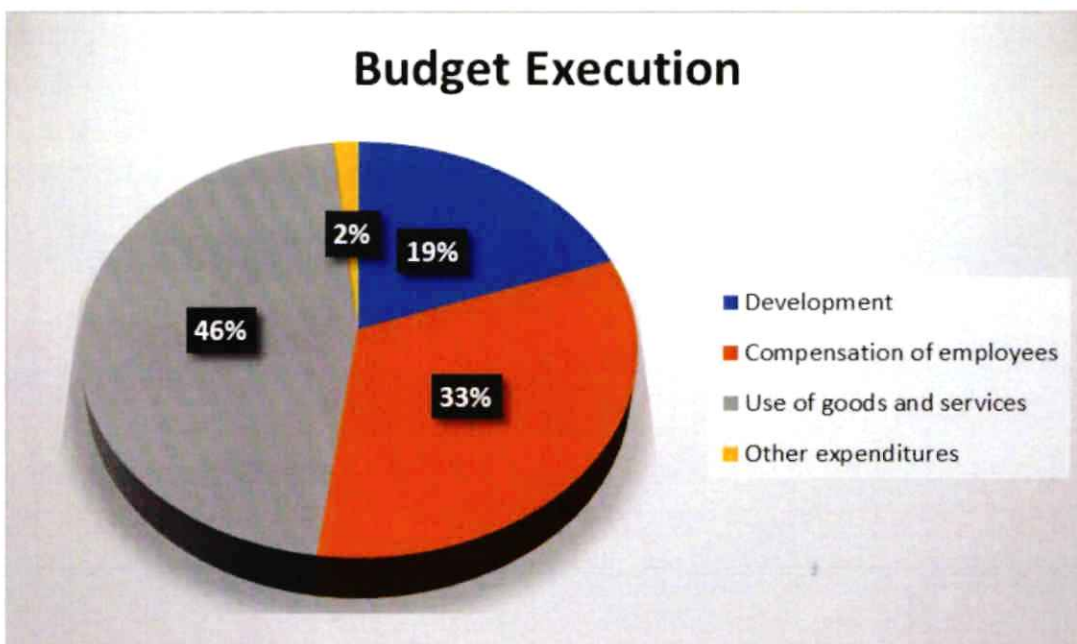
The total receipts accrued for the PJS in the year amounted to Kshs. **7,504,678,009** from Exchequer and Kshs. **15,545,000** from AIA making a total of Kshs **7,520,223,009**. By the end of 30th June 2023 PJS held Kshs. **1,061,861** as bank balances in the recurrent and development accounts.

**Figure 1a: Budget allocation 2023/2024**



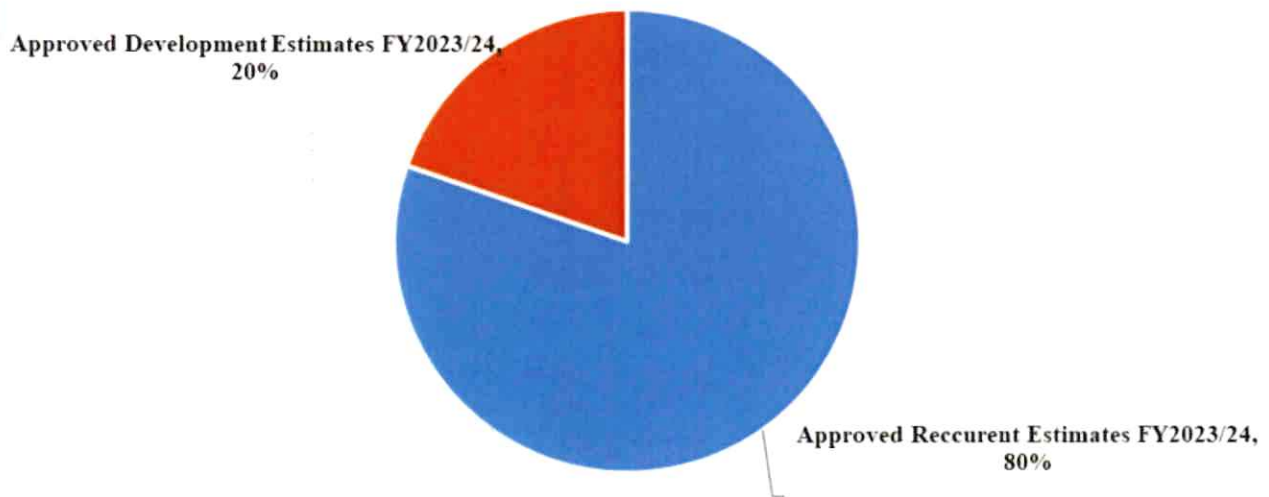
Note: The percentages are in relation to the total budget

**Figure 1a: Budget Execution 2023/2024**



Note: the percentages are in relations to the actual expenditure.

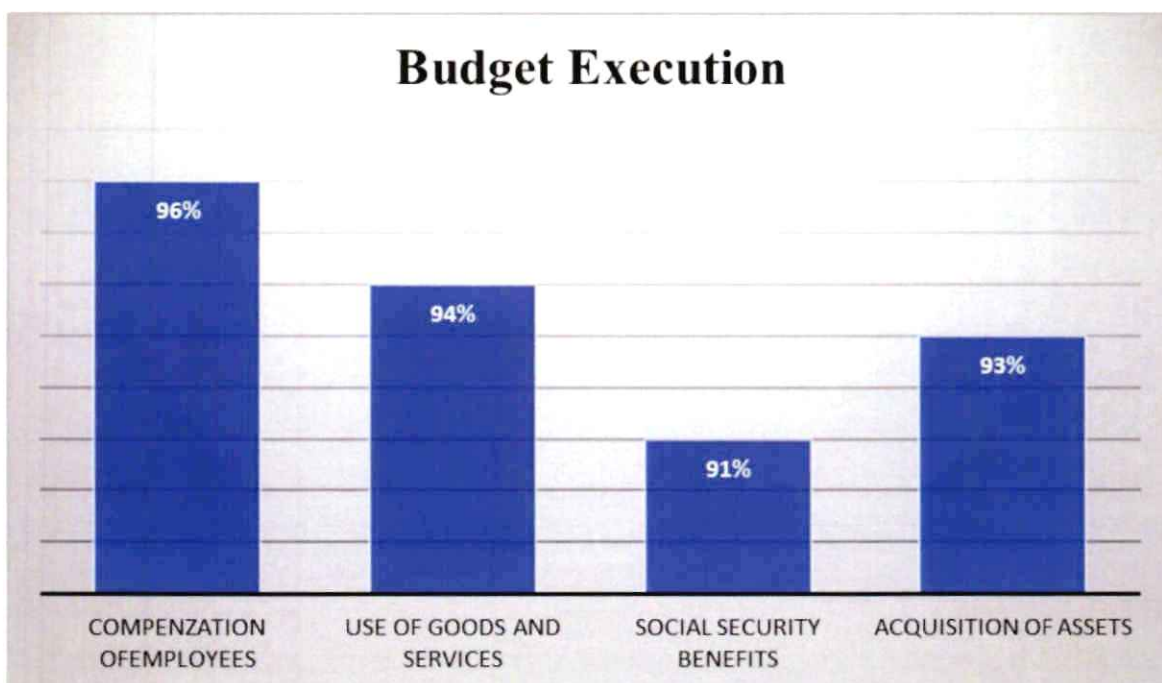
**Figure 2: Analysis of Budgetary Allocation by Expenditure Type**



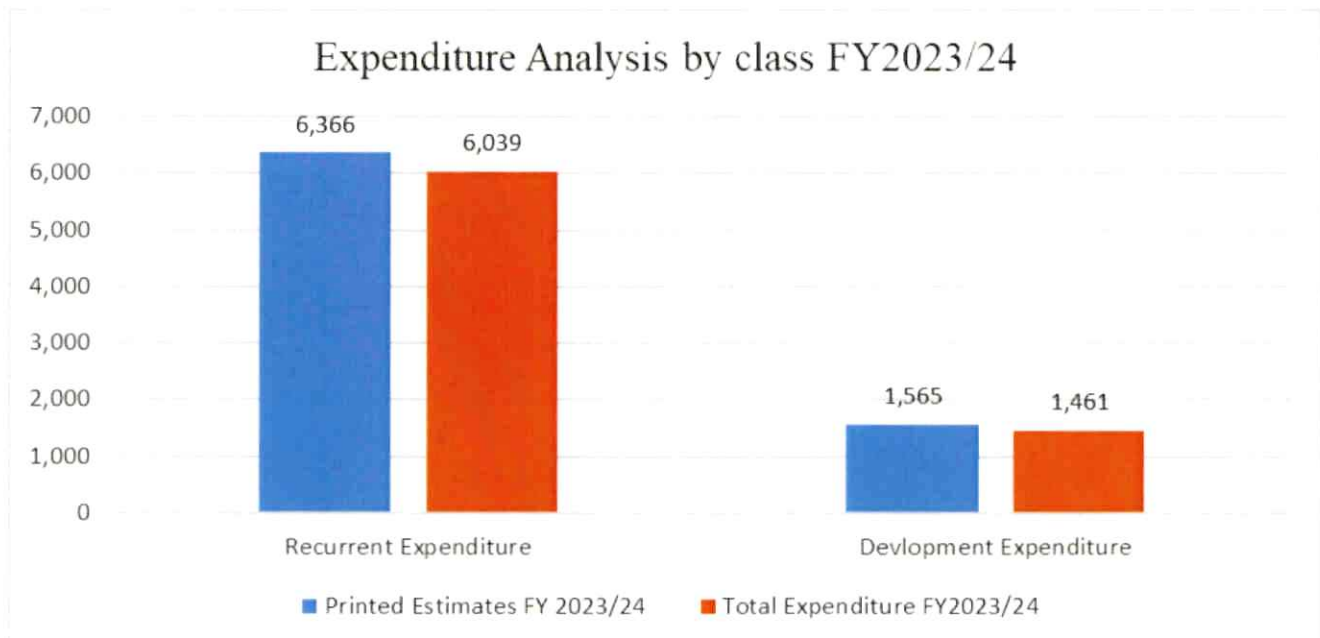
In regard to allocation by Programmes, the two Programmes were allocated resources as follows: General Administration, Planning and Support Services Programme was allocated a gross amount for of **Kshs. 7.74 billion**, while the Legislative Training and knowledge Management Programme was allocated a total of **Kshs. 211.189 million**.

A total of **Kshs. 7.52 billion** was spent for both recurrent and development, which equates to a utilization rate of **95%**. At Programme level, the expenditures for General Administration, Planning and Support Services stood at **Kshs. 7.35 billion**, being **Kshs. 5.89 billion** for recurrent and **Kshs. 1.46 billion** for development, translating to utilization rates of **95%** and **93%** respectively. For Legislative Training and Knowledge Management Programme, the total expenditure was **Kshs. 0.168 billion** with an absorption rate of **83%**. The following is a graphical representation of the analysis.

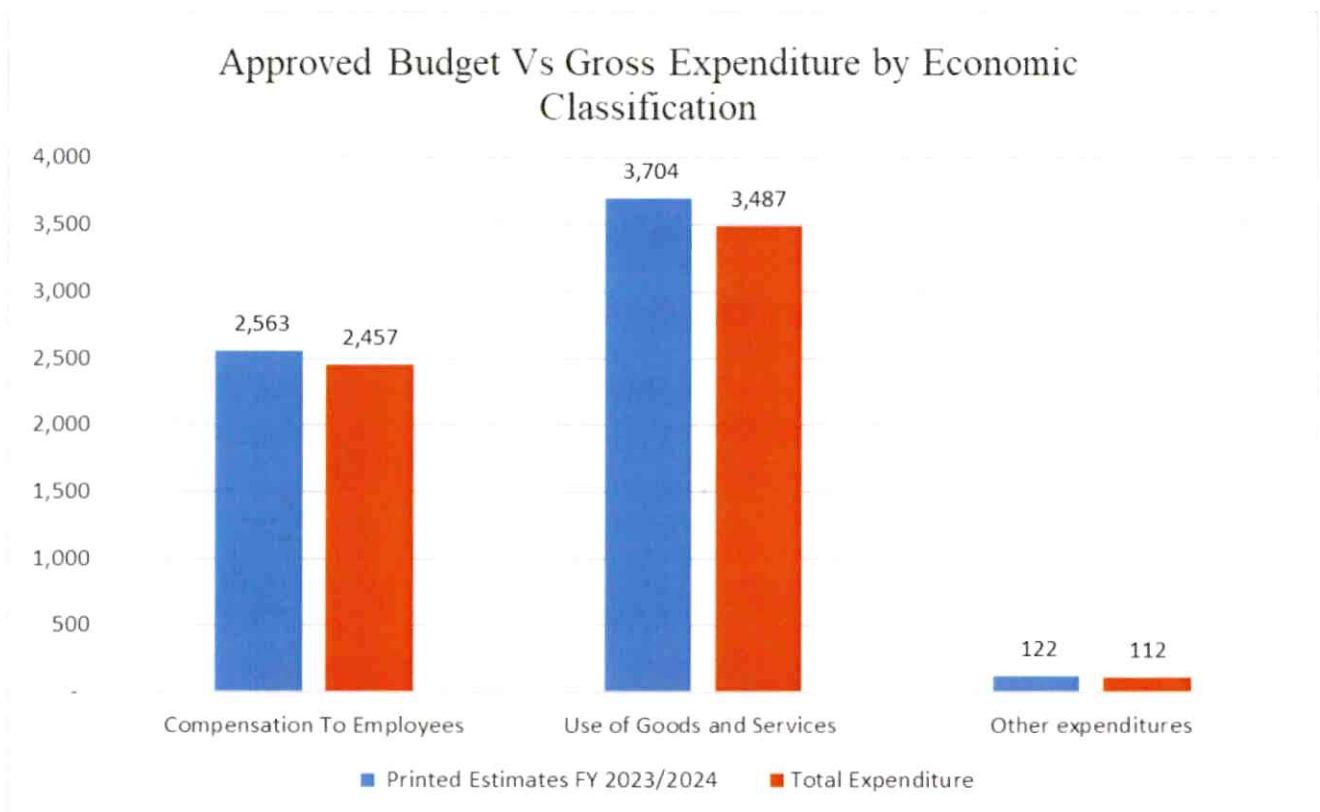
**Figure 3: Budget absorption rates 2023/2024 FY**



**Figure 4: Approved Budget vs Expenditure Analysis by Class**



**Figure 5: Analysis of Budget vs Expenditure by Economic Classification**



### 5.3 Emerging Issues Related to the parliamentary Joint Service include among the following;

- **Migration from Cash to Accrual basis of accounting**

With the directive of the National Treasury in the gazette notice no. requiring MDAS and other government agencies to migrate from IPSAS cash to accrual basis of accounting, PJS has made necessary steps in actualizing the same. In the coming year there shall be more consultative engagements with the concerned bodies to make the migration process seamless.

- **Completing Outstanding Projects**

The PJS will continue to prioritize the completion of ongoing projects, including the construction of the Center for Parliamentary Studies and Training, Integrated Security Management System (ISMS) and the implementation of ICT systems.

- **Strengthening Financial Management**

The Directorate of Finance and Accounting Services will enhance its financial management practices to ensure efficient and transparent utilization of resources.

- **Promoting Good Governance**

The PJS will continue to uphold the principles of good governance and accountability in all its operations.

- **Building Partnerships:** The PJS is seeking to strengthen partnerships with other government agencies, civil society organizations, and international development partners to enhance our service delivery.

- **Development of a Corporate Governance Framework:** The PJS is in the process of developing a corporate governance framework, which will provide a set of principles and guidelines to foster ethical conduct and good governance.

- **Enhanced Risk Culture:** The PJS aims to foster a strong risk culture within the organization, encouraging staff members to be proactive in identifying and addressing risks.

- **Use of Technology:** The PJS may leverage technology to enhance its risk management capabilities, such as through the use of risk management software or data analytics tools.

### 5.4 Key risk management strategies.

The PJS is considering the following risk management strategies for future implementation:

- **Corporate Governance**

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

- **Monitoring and Evaluation**

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

- **Internal and External Audit**

To strengthen risk management efforts, The PJS acknowledges the significance of audit, risk, and assurance in its strategic plan. The establishment of Internal Audit and compliance departments, is testament to its commitment to governance and risk management. Embracing a culture of combined assurance ensures that risk management and compliance are integrated across the institution. Furthermore, recognizing the value of external audit from the Office of the Auditor General, PJS harnesses external expertise to identify and manage risks effectively.

- **Institutional Resources**

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

By implementing these risk management measures, the PJS is taking a proactive approach to managing potential risks and ensuring the sustainability and success of its operations.

## **5.5 Implementation Challenges.**

Implementation Challenges experienced during the FY 2023/2024 Include The following;

- a) Supplementary budget cuts
- b) Delayed exchequer releases by the National Treasury.
- c) Shortfall in budgetary allocation for development projects
- d) Inadequate office space for officers
- e) Carryover of large amounts of pending bills that affected the activities of the current financial year.

In conclusion, as we reflect on the achievements of the past financial year, we stand on the threshold of a new year filled with promise, resilience, and transformation. The upcoming financial year, 2024/2025 holds the potential to be a time of profound advancement in areas captured above and more specifically we look forward to among others:

- a) Financial Excellence and Prudent Management of public resources
- b) Human Capital Empowerment
- c) Informed Governance and Policy Formation

- d) Comprehensive Compliance and Risk Management
- e) Technological Advancements and Innovation
- f) Enhanced Security and Safety
- g) Fulfilling Infrastructure Projects including the progression of the CPST Karen Campus, ISMS project and other infrastructural developments.

I would like to express my gratitude to the Parliamentary Joint Service Board for their continued support. With their support, the PJS is well-positioned to contribute to the effective functioning of the Parliament and serve the interests of the Kenyan people.



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

## 6. Statement of Performance Against Predetermined Objectives for the FY2023/2024

### Introduction

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

The Parliamentary Joint Services draws its objectives from the Parliamentary Service Commission strategic plan 2019-2030 pillars. This is also guided by the programs implemented by the PJS. The key development objectives are as follows:

- (a) Pillar II: Excellence in service Delivery which calls on streamlining of the interactions between staff of Parliament and Members of Parliament thereby, enhancing the value of service the staff provide to members. The objectives are as follows:
  - i. To develop the capacity and capability of CPST as a Centre of excellence in legislative studies,
  - ii. To institutionalize performance management systems across the Parliamentary Service,
  - iii. To strengthen the capacity of staff to facilitate members in discharging their constitutional duties in an effective and efficient manner,
  - iv. To enhance human resource management and business processes for efficient service delivery,
  - v. To enhance staff wellness for efficient service delivery.
- (b) Pillar VI: Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament. The objectives are as follows:
  - i. To create a parliamentary square
  - ii. To provide adequate facilities and security for Members and staff of Parliament

### Progress on the attainment of Strategic Objectives through Performance Contracting

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

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

PROGRAMME	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual as at 30 <sup>th</sup> June, 2024)	Variance	Remarks
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Joint Services	Signed Service Contracts	No. of Services Contracts signed	173	173	0	
			Timely delivery of projects	No. of Projects Implementation and Management Meeting	36 meetings monthly	375	57	ongoing
			Improved service delivery	Smooth operations of the offices of the Director General	100%	92%	8%	
			Enhanced skills/ Statutory compliance for Professional Development Improve diplomatic ties	No. of conferences attended	12	7	5	Budgetary deficit
			Capacity Building for Staff	No of Officers Trained	300	264	36	Budgetary deficit
			Payment of Utility Bills	Processed and Settled Bills	100%	94%	6%	Exchequer deficit
			Parliamentary Outreach for Cohesive and healthy workforce	EALA sporting activities held	1	1	0	Activity held at the end of the year
			Strengthen linkages with other organizations for effective capacity building	Trainings of trainers (ToT)workshops held	1	1	0	Done
				Contracting of trainers for the ToT				
			Programs for Members of Parliament	Number of members facilitated	100	50	50	Budgetary Deficit.
Offer short term courses organized by CPST partners	No. of staff trained	200		174	26	Ongoing		

PROGRAMME	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual as at 30 <sup>th</sup> June, 2024)	Variance	Remarks
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Construction of Multi-Storey office block	Increased office space	No. of members office & committee rooms	350	-	-	Done.
		Installation of integrated security system	ISMS system in place	ISMS system in place	1	1	-	Ongoing
		Purchase of buildings PSC	Increased office space	No. of staff offices	200	100	20	Purchase ongoing
		Purchase and development of CPST land	Development of CPST Complex	CPST Complex	1	1	0	Construction ongoing

## 7. Management Discussion and Analysis

### 7.1 Directorate of Finance and Accounting Services Annual Report for The Financial Year 2023/2024.

The mandate of the Finance and Accounting Directorate is to handle financial management of the Parliamentary Service which include planning, budgeting, procurement, implementation of the budget and control of expenditures as well as reporting.

The Directorate of Finance and Accounting Services is anchored under Strategic Pillar VII of the strategic Plan 2019-2030 which is on Enhanced and Sustained Financial Resource Base.

The specific objectives that the directorate implements are:

#### **Strategic Objective 20: To mobilize sufficient financial resources to fund parliamentary program**

Under this objective the department of finance undertakes to improve institutional policy formulation, planning and budget preparation and sustained engagement with stakeholders (The National treasury) for resource mobilization

#### **Strategic Objective 21: To enhance efficiency in procurement of goods and services**

The department of finance and procurement help to improve management of resources through strengthened efficiency and effectiveness in the procurement process and strengthening institutional capacity on resource utilization.

#### **Strategic Objective 22: To enhance efficiency in resource utilization, monitoring and evaluation**

The directorate aims to ensure that resources are utilized for the intended purpose and that the institution gets value for money for goods and services procured. The key strategy that is implemented is proper monitoring and evaluation of processes and controls within the institution.

### 1. Services offered by the Directorate

- (a) Budget preparation, implementation and control
- (b) Authorization and processing of expenditures
- (c) Planning and monitoring of Parliamentary programmes and projects
- (d) Ensuring proper management and expenditure of public funds as laid down in the financial regulations and procedure
- (e) Procurement of goods and services
- (f) Giving direction and guidance on financial matters
- (g) Playing advisory role on financial matters as a member of various Directorates in parliament
- (h) Implementation of budget through expenditure monitoring and evaluations
- (i) Preparation and submission of statutory, financial and management reports to relevant authorities.

### 2. Achievements during the year

The Directorate, which is domiciled in PJS, in conjunction with other stakeholders prepares and implements the annual financial estimates for Parliament and ensures compliance with financial

regulations as stipulated by the Government Financial regulations and other statutory requirement. The Activities achieved in the year under review includes: -

- (a) Preparation and finalization of the Budget FY 2023/24 which was approved at Kshs. **41.36** Billion of which Kshs. **39.79** Billion was recurrent while development projects were allocated Kshs. **1.565 billion**. This budget took cognizance of the four services namely the:
- Parliamentary service commission - (vote 2041) = Kshs. 1,097,130,000
  - The National Assembly (vote 2042) = Kshs. 24,931,000,000
  - The Parliamentary Joint Services (vote 2043) = Kshs. 6,366,000,000
  - The Senate (vote 2044) = Kshs. 7,403,000,000
  - Development= Kshs. 1,565,000,000
- (b) Preparation and finalization of accurate workplans and procurement plans for the four votes.
- (c) The directorate liaised with Treasury for prompt funding during the financial year.
- (d) The directorate managed to formulate budgetary programmes as is required by the PFM Act 2012. Parliament is currently implementing 5 programmes and has four Votes in accordance with the amended PFM Act 2012.
- (e) The directorate has continued to prepare periodic reports on the financial status of the Parliamentary Services. These reports are submitted to the Parliamentary Service Commission, through the Board of Senior Management.
- (f) Timely Submission of quarterly and annual statutory reports to the relevant government agencies as required by the law
- (g) Parliament has continued to access adequate funding despite the harsh economic environment facing the country. This has been due to collaborative efforts of the directorate with the National Treasury.
- (h) Timely processing of all the authorized payments request.
- (i) Timely procurement of goods and services for seamless operations within the Services and Parliament at large.
- (j) Timely initiation of budget reallocations and processing of Supplementary Budgets.
- (k) Coordination of annual planning and timely preparation and submission of Parliamentary Services Budgetary Estimates for the FY 2024/2025 to Parliament for approval.
- (l) Effective and efficient execution and management of all lawful contractual obligations entered with suppliers.
- (m) Capacity building of various officers within PJS and those deployed in the other services.

### **Financial Performance of Parliament.**

In FY2023/24; the institution generally absorbed KES 39.9Billion of the allocated budget which is equivalent to 97 % absorption rate as illustrated in the bar graph below.

VOTE	DESCRIPTION	BUDGET ALLOCATION FY2023/24	ACTUAL EXPENDITURE FY2023/24	UTILIZATION RATE
		KSHS.	KSHS.	
2041	Parliamentary Service Commission	1,097,130,000	956,215,336	87%
2042	National Assembly	24,931,000,000	23,253,753,371	93%
2043	Parliamentary Joint Services	6,366,000,000	6,057,032,347	95%
2044	The Senate	7,403,000,000	6,897,589,002	93%
	Recurrent Total	<b>39,797,130,000</b>	<b>37,164,590,056</b>	93%
	Capital Projects	1,565,000,000	1,461,685,158	93%
	Grand Totals	41,362,130,000	38,626,275,214	93%

## 7.2 Directorate of Human Capital and Administrative Services

The Directorate of Human Capital and Administrative Services (DHCAS) provides centralized support services to all members of parliament and staff of the Parliamentary Service Commission. It comprises ten departments namely: Human Resource Management, Human Resource Development, Pensions Management, Administrative Services, Telecommunication, Secretarial, Transport, Records Management, Medical and Health Club.

### 7.2.1 Human Resource Management Department.

The mandate of the Human Resource Management (HRM) Department is to provide effective, efficient and timely operational support and guidance to management and staff to ensure that strategic and operational objectives are met.

#### Achievements

In the year under review the HRM Department was charged with preparation of agenda for the Staff Advisory Committee and presentation of cases in regard to promotions, appointment, re-designation, re-deployments, upgrading, discipline, special duty allowance and acting appointments and thereafter implementation of the Parliamentary Service Commission resolutions.

#### Recruitment

The Department continued with the recruitment of officers on contract terms of service to serve in the Parliamentary leadership offices. A total of one hundred and twenty-eight (128) appointments were processed. In addition, twenty-nine (29) officers were appointed to various positions following an internal recruitment process.

### 7.2.2 Administrative Services

The role of Administrative Services is to provide effective, efficient and timely administrative services to Members and staff in the areas of office services, health and wellness, nursing services, provision of clean and conducive work environment as well as provision of transport services.

The Administrative Services comprises the following Departments/Units: Health Club, Transport, Creche, Office Services, Public Health and Medical Section

The Administrative services operate under **Strategic Pillars II and IV** on Excellence in Service Delivery and Embracing an E-Parliament with the following strategic objectives under each strategic pillar:

### **Strategic Pillar ii: Excellence in Service Delivery**

- (i) *Strategic Objective 7:* To institutionalize performance management systems across the Parliamentary Service
- (ii) *Strategic Objective 8:* To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner;
- (iii) *Strategic Objective 9:* To enhance human resource management and business processes for efficient service delivery; and
- (iv) *Strategic Objective 10:* To enhance staff wellness for efficient service delivery.

In the financial year 2023/2024, the Administrative Services provided the following services/facilities to Members of Parliament and Staff:

- (i) Provision of nursing facilities for infants who are below one (1) year old and lactating mothers. The crèche also allows Members and staff who wish to express and store milk for later use;
- (ii) Provision of emergency/first aid services during parliamentary events such as prayer breakfast, opening of the Bunge Tower, State of the Nation Address by the President to mention a few;
- (iii) Provision of transport services to Members of Parliament and staff while on official duties;
- (iv) Provision of wellness programs to members and staff of parliament;
- (v) Provision of indoors fitness, training, massage and grooming services to members of parliament;
- (vi) Facilitation of members of parliament and staff to timely and appropriate medical services;
- (vii) Facilitation of Members and staff with inpatient and outpatient ex-gratia in the event of depletion of the benefits;
- (viii) Provision of safe clean and conducive work environment; and
- (ix) Implementation of activities to mitigate the prevalence of HIV/AIDs and lifestyle diseases.

### **7.3. Centre for Parliamentary Studies & Training**

The Centre for Parliamentary Studies and Training (CPST) was established by the Parliamentary Service Commission (PSC) to enhance the training and capacity development of Members and Staff of Parliament. The CPST's primary functions include conducting training courses for Members of Parliament, collaborating with higher education institutions for parliamentary research, and contributing to effective governance. The CPST aims to strengthen the knowledge and skills of Members and Staff of Parliament, facilitating their legislative, oversight, and representation roles.

The CPST is governed by a Board responsible for policy direction and oversight. The Board of Management (BoM) supports the CPST in implementing its training programs and ensuring alignment with strategic objectives.

#### **Training Programmes.**

During the Financial Year 2023/2024 the CPST trained Members and Staff of the Parliament of Kenya,

Members and Staff of County Assemblies, the CPST Board and County Assembly Audit Committee.

The CPST successfully conducted 35 training programs, engaging a total of 666 participants. This included implementation of five (5) training programmes leading to training of fifty (50) Members of Parliament comprising of thirty-eight (38) male and twelve (12) female participants. Of these, thirty-one (31) Members of the National Assembly and Nineteen (19) Members of the Senate were trained.

Additionally, the CPST trained two hundred and twenty-nine (229) staff of parliament on various aspects relevant to their work during the period under review. One hundred and twenty-seven (128) of participants who benefited from the trainings were male while one hundred and one (101) were female. The CPST also trained a total of fifteen (15) of its own staff. Among these staff trained, ten (10) were male and five (5) were female.

The CPST continues to lay emphasis on the importance of continuous professional development, sponsoring staff to attend training and workshops, thus fostering a culture of lifelong learning within the organization.

### **Curriculum Development and implementation.**

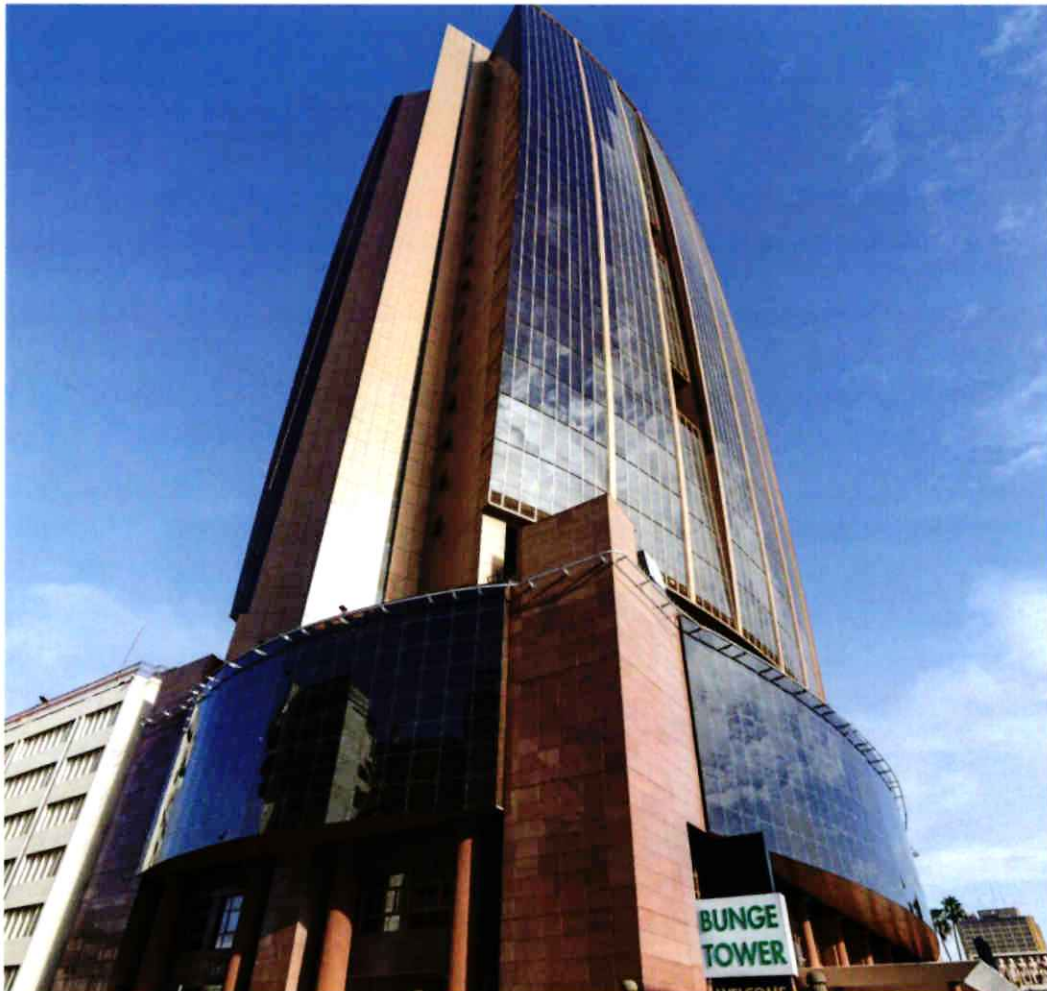
The CPST continued to develop PSC mandatory course curricular for the internal staff and other collaborating academic institutions. During the year, PSC Mandatory Course V: Legislative Corporate Governance course curriculum which is designed for officers at Parliamentary Service Commission Scale 14 and above, or their equivalents, that are in policy making and leadership roles was developed and currently awaiting validation. There are other courses for lower cadres being rolled out. These courses are recommended by the Commission for promotional purposes

### **Conclusion**

The CPST successfully implemented its training agenda, contributing to the professional development of both members and staff at the National Parliament and the devolved legislatures. However, challenges such as budget constraints and pending bills highlight the need for improved funding strategies. The CPST calls on the PSC to secure additional resources for the upcoming Financial Year to continue fulfilling its mandate effectively. The ongoing commitment to training, capacity building, and infrastructure development positions the CPST as a vital resource in enhancing parliamentary effectiveness and governance in Kenya.

### **7.4 The PJS's key projects.**

The past year has been marked by significant milestones, most notably the successful completion and occupation of the Bunge Tower and County house. Additionally, The PSC in collaboration with The Nairobi City County undertook the Beautification of the Parliament square project which was completed within the financial year under review. They are as follows:



**Figure 1: The Bunge Tower.**



**Figure 2: The County House.**



**Figure 3: Beautification of the Parliament square Project.**



**Figure 4: Beautification of the Parliament square Project.**

The CPST training complex project in Karen, Nairobi is still an ongoing project and the progress is as shown below:



**Figure 5: Ongoing CPST Construction Project**



**Figure 6: Ongoing CPST Construction Project**

## 8. Environmental and Sustainability Reporting

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

### a) Sustainability strategy and profile

The Parliamentary Joint Services has made key efforts and achievements towards sustainability including adopting a policy (the strategic plan) which envisions a green parliament. To this end the Commission has procured a paperless solution which has to a great extent minimised the use of paper in daily operations. It is also envisioned that all buildings shall use green energy solutions. The Bunge Tower is one of such projects that incorporates green energy solutions. Sustainability solutions though cost effective in the long term require resources to install and in the prevailing macroeconomic environment may seem to be costly to the institution in the procurement process.

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

The Parliamentary Joint Services 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 Joint Service is mainly a consumer of various items for use including those of an ICT nature which may not be biodegradable. Our ICT policy provides for proper waste management for radioactive or electronic waste. It provides that they shall be disposed of only to persons licensed to handle the respective waste under section 88 of the Environmental Management and Coordination Act, 1999.

### c) Employee welfare

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

There is an established Human Resource Development Unit which assists in the identification of training needs and sits in the training committee as the secretariat to 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 for the employee. The Schemes of service are reviewed as and when required for the development of officers within the service. The Human resource development unit has developed an appraisal tool by which the staff are appraised yearly.

There is a policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) and a committee is charged with the responsibility of ensuring compliance with the Act. And reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

**d) Operational practices/ Market place practices**

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

- i.)** The Commission works regularly with the Ethics and Anti-Corruption Commission to develop policies which work towards the realization of a corruption free society. In the procurement process in which competition is expected to be fair and free of corruption and bribery, the Commission has sensitized the employees through trainings on the provisions of the procurement law in relation to corruption. On the part of the contractors/suppliers, the tender documents require the filling of an anti-corruption form for all participants in a tender.
- ii.)** For every contract, the accounting officer appoints a contract administrator or contract implementation team for complex and specialised contracts. The purpose of this is to ensure that the contract is performed as intended and to ensure that payments are raised and honoured when due. It is the responsibility of the administrators to ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract. Once an invoice is raised the Commission ensures that the same is processed within a period of 45 days when exchequer is available.
- iii.)** The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.
- iv.)** iv. Its services are easily accessible to the public by ensuring that departments have a service charter.

**e) Community Engagements.**

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

## **9. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the Parliamentary Joint Services is responsible for the preparation and presentation of the entity's financial statements, which gives a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error

or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Parliamentary Joint Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the Parliamentary Joint Service further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

#### **Approval of the financial statements**

The Parliamentary Joint Services financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> September, 2024



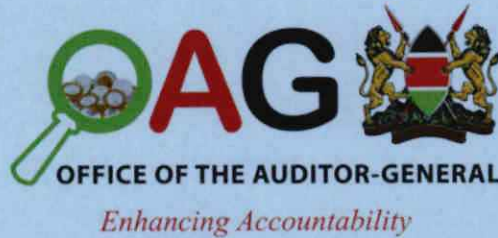
.....  
**Mr. Clement Nyandiere, MBS**  
**Director General / Accounting Officer**  
**Parliamentary Joint Services**



.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY JOINT SERVICES FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of Parliamentary Joint Services set out on pages 1 to 20, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then

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

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

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Pending Bills**

As disclosed in Annex 1 of the financial statements, the Parliamentary Joint Services had pending bills totalling Kshs.1,509,141,656, that were not settled in the 2023/2024 and were carried forward to the 2024/2025 financial year. The pending bills includes Kshs.507,290,490 relating to the financial year 2022/2023 which did not form a first charge during the year under review. However, at the time of audit verification on 17 December, 2024 Kshs.1,097,129,104 had been paid leaving an outstanding balance of Kshs.412,012,462 which includes Kshs.68,745,102 relating to the financial year 2022/2023.

Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent as they form a first charge.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of previous year several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for failure to resolve them.

## **Other Information**

The Management is responsible for the other information set out on page iii to xli which comprise of Key Entity Information and Management, Statement of Governance, Statement by Speaker of National Assembly, Statement by the Director General, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with the One Third of Basic Salary Rule**

The statement of receipts and payments, reflects expenditure totalling Kshs.2,457,000,860 in respect of compensation of employee as disclosed in Note 3 to the financial statements. However, analysis of the staff payroll for June, 2024 revealed thirty (30) employees earned net pay of less than one third of their basic salaries contrary to Section 19(3) of the Employment Act, 2007. The law stipulates that the total amount of all deductions made by an employer from the wages of his employee at any given time shall not exceed two-thirds of such wages.

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

#### **2. Lack of Proper Maintenance of Elevators**

The statement of receipts and payments reflects an amount of Kshs.3,487,992,288 in use of goods and services, as disclosed in Note 4 to the financial statements. Included in this amount is Kshs.90,833,878 related to routine maintenance-other assets. However, review of payment vouchers in respect of routine maintenance-other assets revealed that, the Parliamentary Service Commission had entered into a contract to provide repair, service and maintenance for the lifts at Parliament Buildings, at a cost of Kshs.7,338,269 over three years.

During the year under review, Kshs.3,428,327.40 was paid to the service provider. However, it was observed that, the lifts at Protection House and Continental House are consistently non-functional and frequently break down. This ongoing breakdowns, poses a risk and inconvenience to both staff and visitors accessing the building.

In the circumstances, value for money on the expenditure of Kshs.3,428,327.40 incurred on the repair, service and maintenance of lifts could not be confirmed.

### **3. Delay in Completion and Payments of Proposed Construction of the Centre for Parliamentary Studies and Training (CPST)**

The statement of receipts and payments reflects a total of Kshs.1,562,772,257 in respect of acquisition of assets, as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.795,417,013 for the construction of the Centre for Parliamentary Studies and Training (CPST).

Review of documents provided for audit revealed that Management entered into a contract agreement for the construction of the proposed Centre at a contract sum of Kshs.4,257,000,000 for three (3) years or (156 weeks). The project commenced on 1 July, 2022 with an expected completion date of 1 July, 2025. However, as at October 2024, the percentage of work completed stands at 41%, while 104 weeks have elapsed, translating to 67% of the total project duration. In addition, the total amount certified as at 30 June, 2024 is Kshs.934,598,854 equivalent to 22% of the overall contract sum, while the amount of Kshs.865,853,753 had been paid as at 17 December, 2024, representing 20% of the total contract sum, leaving unpaid amount of Kshs.68,745,101.

Further, inspection of the project revealed that the contractor had reduced the operations due to the delayed payments.

In the circumstances, Management may not meet the project implementation timelines and risk paying interest charges on delayed payments leading to an escalation of costs.

### **4. Unresolved Arbitration on Multi-Storey Office Block- Contract No. WP Item No. D29 NB 901 Job.7753C – Nairobi**

The statement of receipts and payments reflects an amount of Kshs.1,562,772,257 in respect of acquisition of assets as disclosed in Note 6 to the financial statements. The balance includes an amount of Kshs.795,417,013 for the construction of buildings. However, review of the documents for the construction of Bunge Towers revealed that the estimated contract period was 42 months starting from 1 July, 2014, with a planned completion date of 31 December, 2017, at a contract sum of Kshs.5,893,647,850. However, the certificate of practical completion was issued on 11 March, 2024 which is seventy-four (74) months past the planned completion date. This delay has resulted in disputes between the Management and the contractor. The contractor has engaged an arbitrator to resolve issues concerning when interest on delayed payments should commence, as well as the payment certificates, which are structured at the ratio of 80:20 in US dollars and Kenya shillings. This matter remains unresolved and may significantly increase the overall cost of the project.

In the circumstances, the undue delay in implementation of the project and payments led to an escalation of costs, implying that the public may not get value for money.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Lack of Asset Register**

Annex 3 to the financial statements reflects summary fixed assets balance of Kshs.9,712,731,260 being the total historical cost of the assets held by the Parliamentary Joint Service as at 30 June, 2024. However, a fixed asset register was not maintained. This was contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to maintain a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the existence of effective internal controls on management of Government assets could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

The Commissioners are responsible for overseeing the Parliamentary Joint Services' financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.


### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**20 December, 2024**

## 11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2024

		June	June
	Note	2024	2023
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	7,504,678,009	7,973,216,640
Proceeds from Sale of Assets	2	15,545,000	33,031,946
<b>TOTAL REVENUES</b>		<b>7,520,223,009</b>	<b>8,006,248,586</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	2,457,000,860	2,435,318,610
Use of goods and services	4	3,487,992,288	3,369,268,257
Social Security Benefits	5	10,952,100	11,908,002
Acquisition of Assets	6	1,562,772,257	2,169,494,520
<b>TOTAL PAYMENTS</b>		<b>7,518,717,505</b>	<b>7,985,989,390</b>
<b>SURPLUS/DEFICIT</b>		<b>1,505,504</b>	<b>20,259,196</b>

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 20<sup>th</sup> September, 2024 and signed by:



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



.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 12. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2024

	Note	June 2024	June 2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7A	640,924,875	604,494,269
<b>Total Cash and Cash Equivalents</b>		<b>640,924,875</b>	<b>604,494,269</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	1,369,559	925,916
<b>TOTAL FINANCIAL ASSETS</b>		<b>642,294,434</b>	<b>605,420,185</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	9	639,863,014	584,154,971
<b>NET FINANCIAL ASSETS</b>		<b>2,431,420</b>	<b>21,265,214</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	10	<b>21,265,214</b>	<b>17,982,482</b>
<b>Prior year adjustments</b>	11	<b>-20,339,297</b>	<b>-16,976,465</b>
<b>Surplus/Deficit for the year</b>		<b>1,505,503</b>	<b>20,259,196</b>
<b>NET FINANCIAL POSITION</b>		<b>2,431,420</b>	<b>21,265,214</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved 20<sup>th</sup> September, 2024 and signed by:

  
.....

**Mr. Clement Nyandiere, MBS**

**Director General / Accounting Officer**

**Parliamentary Joint Services**

  
.....

**Mr. Shem Obaigwa**

**ICPAK 14021**

**Head of Accounting Unit**

  
.....


**Rt. Hon. Sen. (Dr.) Moses F.M. Wetang'ula, EGH, MP.**


**Speaker of The National Assembly/ Chairman, Parliamentary Service Commission**

### 13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2024

	Note	June 2024 Kshs	June 2023 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	7,504,678,009	7,973,216,640
		<b>7,504,678,009</b>	<b>7,973,216,640</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	2,457,000,860	2,435,318,610
Use of goods and services	4	3,487,992,288	3,369,268,257
Social Security Benefits	5	10,952,100	11,908,002
		<b>5,955,945,248</b>	<b>5,816,494,869</b>
<b>Adjusted for:</b>			
Prior Year Adjustments	11	-20,339,297	-16,976,465
Decrease/(Increase) in Accounts receivable: (outstanding Imprest)	12	-443,642	14,689,854
Increase/(Decrease) in Accounts Payable: (deposits and retention)	13	55,708,041	132,116,254
		<b>1,583,657,863</b>	<b>2,286,551,414</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	15,545,000	33,031,946
Acquisition of Assets	6	-1,562,772,257	-2,169,494,520
<b>Net cash flows from Investing Activities</b>		<b>-1,547,227,257</b>	<b>-2,136,462,574</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>36,430,606</b>	<b>150,088,840</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>604,494,269</b>	<b>454,405,429</b>
<b>Cash and cash equivalent at END of the year</b>		<b>640,924,875</b>	<b>604,494,269</b>

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 20<sup>th</sup> September, 2024 and signed by:

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

  
 .....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 14. Statement of Comparison of Budget and Actual Amounts for FY2023/24

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	8,356,000,000	(425,000,000)	7,931,000,000	7,504,678,009	426,321,991	95%
Other Receipts	24,000,000	-	24,000,000	15,545,000	8,455,000	65%
<b>Total Receipts</b>	<b>8,380,000,000</b>	<b>(425,000,000)</b>	<b>7,955,000,000</b>	<b>7,520,223,009</b>	<b>434,776,991</b>	<b>95%</b>
<b>Payments</b>						
Compensation of Employees	2,533,042,601	30,000,000	2,563,042,601	2,457,000,860	106,041,741	96%
Use of goods and services	3,629,857,399	75,000,000	3,704,857,399	3,487,992,288	216,865,111	94%
Social Security Benefits	12,000,000	-	12,000,000	10,952,100	1,047,900	91%
Acquisition of Assets	2,205,100,000	(530,000,000)	1,675,100,000	1,562,772,257	112,327,743	93%
<b>Grand Total</b>	<b>8,380,000,000</b>	<b>(425,000,000)</b>	<b>7,955,000,000</b>	<b>7,518,717,505</b>	<b>436,282,495</b>	<b>95%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>1,505,503</b>	<b>(1,588,725)</b>	

*Reallocations within the year: reallocation within the year 2023/2024 was within the budget whereby a percentage of the budget for acquisition of assets was transferred to use of goods and services and compensation of employees.*

The PJS financial statements were approved on 20<sup>th</sup> September, 2024 and signed by:



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



.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 15. (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	6,291,000,000	75,000,000	6,366,000,000	6,067,773,554	298,226,446	95%
Other Receipts	24,000,000	-	24,000,000	15,545,000	8,455,000	65%
<b>Total Receipts</b>	<b>6,315,000,000</b>	<b>75,000,000</b>	<b>6,390,000,000</b>	<b>6,083,318,554</b>	<b>306,681,446</b>	<b>95%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,533,042,601	30,000,000	2,563,042,601	2,457,000,860	106,041,741	96%
Use of goods and services	3,629,857,399	75,000,000	3,704,857,399	3,487,992,288	216,865,111	94%
Social Security Benefits	12,000,000	-	12,000,000	10,952,100	1,047,900	91%
Acquisition of Assets	140,100,000	(30,000,000)	110,100,000	101,087,099	9,012,901	92%
<b>Grand Total</b>	<b>6,315,000,000</b>	<b>75,000,000</b>	<b>6,390,000,000</b>	<b>6,057,032,347</b>	<b>332,967,653</b>	<b>95%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>26,286,207</b>	<b>(26,286,207)</b>	

The PJS financial statements were approved on 20<sup>th</sup> September, 2024 and signed by:



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





.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 15. (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/24

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,065,000,000	(500,000,000)	1,565,000,000	1,436,904,455	128,095,545	92%
<b>Total Receipts</b>	<b>2,065,000,000</b>	<b>(500,000,000)</b>	<b>1,565,000,000</b>	<b>1,436,904,455</b>	<b>128,095,545</b>	<b>92%</b>
<b>Payments</b>						
Acquisition of Assets	2,065,000,000	(500,000,000)	1,565,000,000	1,461,685,158	103,314,842	93%
<b>Grand Total</b>	<b>2,065,000,000</b>	<b>(500,000,000)</b>	<b>1,565,000,000</b>	<b>1,461,685,158</b>	<b>103,314,842</b>	<b>93%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>(24,780,703)</b>	<b>24,780,703</b>	

The PJS financial statements were approved on 20<sup>th</sup> September, 2024 and signed by:

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

  
.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 15 (c) Budget Execution by Programmes and Sub-Programmes for FY2024

Programme/Sub-programme	Description	Final Budget	Actual on comparable basis	Budget utilization difference
			2024	
			Kshs	Kshs
<b>Programme 1 723000000</b>	General Administration, Planning and Support Services	<b>7,763,811,050</b>	<b>7,350,473,121</b>	<b>413,337,929</b>
Sub-programme 1 723010000	General Administration, Planning and support services	7,763,811,050	7,350,473,121	413,337,929
<b>Programme 2 746000000</b>	Legislative Training Research & Knowledge Management	<b>191,188,950</b>	<b>168,161,162</b>	<b>23,027,788</b>
Sub-programme 1 746010000		102,395,615	94,360,721	8,034,894
Sub-programme 2 746020000		88,793,335	73,800,441	14,992,894
<b>Total</b>		<b>7,955,000,000</b>	<b>7,518,634,283</b>	<b>436,365,717</b>

## 16. Notes to the Financial Statements

### 1. Statement of Compliance and Basis of Preparation

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

### 2. Reporting Entity

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

- i. Construction of Multi Storey Office Block.
- ii. Installation of integrated security system.
- iii. Purchase of buildings.
- iv. Refurbishment of various building.
- v. Purchase and development of CPST land.

### 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.

### Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by (name of the entity) for all the years presented.

#### (a) Recognition of Receipts

The *PJS* recognises all receipts from the various sources when the event occurs, and the related cash has been received.

##### (i) Transfers from the Exchequer

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

##### (ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash

is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) Miscellaneous receipts**

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

**(b) Recognition of payments**

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

- i. Compensation of Employees
- ii. Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.
- iii. Use of Goods and Services
- iv. 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.

**(iv) Acquisition of Fixed Assets**

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

**(v) 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 *PJS* 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.

**(c) Cash and Cash Equivalents**

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

the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation.

### **Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30<sup>th</sup> June 2024, this amounted to Kshs 639,863,014 compared to Kshs 578,656,263 in prior period as indicated on note 7A. There were no other restrictions on cash during the year.

### **(d) Imprests and advances**

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

### **(e) Third party deposits and retention**

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

### **(f) Pending Bills**

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

### **(g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by Law and there were 1 number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

## **(h) Comparative Figures**

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

## **(i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

## **(j) Prior Period Adjustment**

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

## **(k) Related Party Transactions**

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

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

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

## **(l) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *PJS* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Currently there is an arbitration ongoing between *PJS* and China Jiangxi International Kenya Ltd on possible liabilities.

## Notes to the Financial Statements

### 1. Exchequer releases

Description	FY 23/24	FY22/23
	Kshs	Kshs
Transfers from Exchequer	7,504,678,009	7,973,216,640
<b>Total</b>	<b>7,504,678,009</b>	<b>7,973,216,640</b>

### 2. Proceeds from Sale of Assets

Description	2024	2023
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	15,545,000	33,031,946
<b>TOTAL</b>	<b>15,545,000</b>	<b>33,031,946</b>

### 3. Compensation to Employees

Description	2024	2023
	Kshs	Kshs
Basic salaries of permanent employees	843,699,013	825,848,584
Personal allowances paid as part of salary	1,337,920,503	1,371,058,084
Personal allowances paid as reimbursements	20,215,238	20,000,000
Employer Contributions Compulsory national social security schemes	20,356,471	1,917,666
Social Benefit Schemes Outside Government	234,809,635	216,494,277
<b>TOTAL</b>	<b>2,457,000,860</b>	<b>2,435,318,610</b>

#### 4. Use of Goods and Services

Description	2024	2023
	Kshs	Kshs
Utilities, Supplies and Services	61,774,303	63,193,632
Communication, Supplies and Services	19,073,249	25,048,469
Domestic Travel and Subsistence, and Other Transportation Costs	349,425,630	318,502,699
Foreign Travel and Subsistence, and other transportation costs	468,605,991	419,984,281
Printing, Advertising and Information Supplies and Services	52,200,776	44,088,306
Rentals of Produced Assets	271,338,587	320,598,161
Training Expenses	285,560,056	226,773,500
Hospitality Supplies and Services	117,227,358	147,761,586
Insurance Costs	566,181,850	584,039,302
Specialised Materials and Supp	39,945,540	20,434,304
Office and General Supplies and Services	123,505,993	103,725,965
Fuel Oil and Lubricants	5,495,441	10,603,885
Other Operating Expenses	1,029,975,990	978,947,690
Routine Maintenance - Vehicles	6,847,646	2,621,104
Routine Maintenance - Other Assets	90,833,878	102,945,375
<b>TOTAL</b>	<b>3,487,992,288</b>	<b>3,369,268,257</b>

#### 5. Social Security Benefits

Description	2024	2023
	Kshs	Kshs
Employer Social Benefits	10,952,100	11,908,002
<b>TOTAL</b>	<b>10,952,100</b>	<b>11,908,002</b>

This is a provision for any social need of Members and staff of Parliament.

## 6. Acquisition of Assets

Description	2024	2023
	Kshs	Kshs
<b>Non-Financial Assets</b>		
Construction of Building	795,417,013	1,123,302,749
Refurbishment of Buildings	87,133,582	75,337,506
Purchase of Vehicles and Other Transport Equipment	7,485,700	-
Purchase of Office Furniture and General Equipment	46,225,454	43,243,289
Purchase of Specialised Plant, Equipment and Machinery	626,510,508	927,610,976
<b>TOTAL</b>	<b>1,562,772,257</b>	<b>2,169,494,520</b>

## 7. Cash and Bank Accounts

Description	FY 23/24	FY 22/23
	Kshs	Kshs
Bank Accounts (Note 7 A)	640,924,875	604,254,645
<b>Total</b>	<b>640,924,875</b>	<b>604,254,645</b>

### 7A: Bank Accounts

Name of Bank,	Amount in bank account	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)		
Account No. & currency	currency	deposit etc.		FY 23/24	FY 22/23
				Kshs	Kshs
Central Bank of Kenya, 100043817	KES	Recurrent		1,984	20,872,800
Central Bank of Kenya, 100043825	KES	Development	-	1,059,877	3,338,031
Central Bank of Kenya, 100043833	KES	Deposit	-	639,863,014	578,656,263
Cooperative Bank 1129201146700.00	KES	AIA			1,387,551
<b>Total</b>				<b>640,924,875</b>	<b>604,254,645</b>

## 7B: Cash on hand

PJS has no cash balances at the end of FY 23/24.

### Detailed Cash is as follows:

PJS has no cash balances at the end of FY 23/24.

## 7C: Other Bank Accounts:

Parliamentary Joint Services (PJS) Standing Imprest Account No. 1270235869 at Kenya Commercial Bank Limited, KICC branch which was opened vide authority Ref: AG.3/88/1 Vol.33/47 of 24<sup>th</sup> January,2020 had a credit balance of Kshs. 1,883,911.30

The Centre for Parliamentary Studies and Training (CPST) account No. 01129201146700 at the Co-operative Bank of Kenya Limited, Parliament Road branch which was opened vide authority Ref. AG. 3/170 Vol. 1(2) of 12<sup>th</sup> November, 2013 had a credit balance of Kshs. 647,614.

## 8. Imprests and Advances

Description	2024	2023
	Kshs	Kshs
Government Imprests	174,600	
Salary advances	1,194,959	925,917
<b>TOTAL</b>	<b>1,369,559</b>	<b>925,917</b>

The government Imprest balance will be recovered during the year 2024/2025

### Imprests and advances Aging analysis.

	FY 23/24	% of the total	FY 22/23	% of the total
Under one year	1,369,55	100%	925,917	100%
<b>Total</b>	<b>1,369,55</b>		<b>925,917</b>	

### i. Outstanding Temporary Imprest

No	Name	Amount
1	Douglas Mbuvi	68,600.00
2	Adan Mohammed Sheik	106,000.00
	<b>Total</b>	<b>174,600.00</b>

### ii. Salary Advance

SR NO	Employee Code	Name	Balance as at 30/06/2024
1	88072722	ROSE KANINI KAVEMBA	16,667
2	99003514	ROBERT M KURIA	61,250
3	99003552	IRENE MUTUO MULYU	2,500
4	99003595	LINDA KHALAMWA KHAMASI	73,333
5	99003609	MARGARET W NGURIMU	45,750

SR NO	Employee Code	Name	Balance as at 30/06/2024
6	99003610	MARGARET D LENTILALU	20,000
7	99003613	JACKSON K KAMAU	100,000
8	99003630	PETER OCHIENG ADIKA	271,333
9	99003648	JACKSON K. KAPARO	41,667
10	99003693	JAPHETH SOYINKA LENEMIRIA	54,750
11	99003916	KENNETH N WAWERU	16,667
12	99004267	ADAN MOHAMED SHEIKH	51,042
13	99004451	HILLARY KIPKIRUI LANGAT	7,500
15	99004682	JACKSON AMAYA KOROI	58,333
16	99003832	GERALD ODERO	150,000
17	99003822	CHARLES M OMURWA	100,000
18	99003498	JANUARY KALII	64,167
19	99004097	ROBERT LANGAT	60,000
		<b>Total</b>	<b>1,194,959</b>

## 9. Third party deposits and retention

Description	2024	2023
	Kshs	Kshs
Other Payables - RD Cheques		3,871,534
Retention	639,863,014	578,895,886
CPST Cooperative		1,387,551
<b>TOTAL</b>	<b>639,863,014</b>	<b>584,154,971</b>

Ageing analysis:	2023/2024	% of the Total	2022/2023	% of the Total
Under one year	57,335,217	9%	132,758,891	22%
1-2 years	127,260,182	20%	60,140,773	10%
2-3 years	60,140,773	9%	12,625,091	2%
Over 3 years	395,126,842	62%	378,630,216	65%
<b>Total</b>	<b>639,863,014</b>		<b>584,154,971</b>	

### PARLIAMENTARY JOINT SERVICES - VOTE 2043 CONTRACTORS RETENTION MONEY AS AT 30TH JUNE 2024

ITEM NO.	CONTRACTOR	Opening Balance	Received during the year	Amount paid	BALANCE
		KSHS.	KSHS.	KSHS.	KSHS.
1	CARPARKING CONTRACTOR	1,315,018.30			1,315,018.30
2	CHINA JIANGXI INTERNATIONAL	293,644,642.55	1,037,717.00		294,682,359.55
3	EPCO CONTRACTORS	39,536,820.20			39,536,820.20
4	MARIDADI BUILDING CONTRACTORS	14,875,559.10			14,875,559.10
6	MSINGI BORA BUILDERS AND CONTRACTORS	83,780.00			83,780.00
7	N.K. BROTHERS LIMITED	119,129.50			119,129.50
8	NETWORKING CONTRACTOR	1,781,836.05			1,781,836.05
9	SECURITY SIEMENS	20,829,324.95			20,829,324.95
10	WESTVIEW LIMITED	3,018,845.20			3,018,845.20
11	SCOPE DESIGN SYSTEMS LTD	718,872.20			718,872.20
12	NIGHTGALE ENTERPRISES LTD	4,381,400			4,381,400
13	DYNAMICNAV SYSTEMS LTD	19,149,984	3,126,528		22,276,512
14	AMBER CONSTRUCTION	12,144,100	1,530,900		13,675,000
15	JUPITER ENERGY SOLUTION LTD	677,700			677,700
16	VANGUARD ENGINEERING LTD	628,600	277,400		906,000
17	CONTEMPORARY ELECTRICAL ENTERPRISES LTD	4,081,235			4,081,235
18	MAGAL SECURITY LIMITED	106,247,657	34,462,417		140,710,074
19	TOP CHOICE SURVELLANCE LTD	1,442,450	320,400		1,762,850
20	GLOSEC SOLUTIONS LTD	3,416,339			3,416,339
21	TROPICAL COOLING SYSTEMS LTD	698,700			698,700
22	INNTERGRATED SUPPLIES AND CONSULTANCY LTD	668,400			668,400
23	INTERNATIONAL ENERGY TECHNIK LIMITED	2,230,971	553,607		2,784,578
24	HYDRO E.A.LTD	83,700	1,158,900		1,242,600
25	MAGNATE VENTURES	2,812,884	1,514,378		4,327,263
26	CHINA JIANGXI INTERNATIONAL (CPST)	38,161,640	14,500,000		52,661,640
27	RAFCON ENGINEERING SERVICES LTD	4,009,680			4,009,680
28	SPECIALIZED POWER SYSTEMS LTD	444,444			444,444
29	PACTI AUTOMATION LTD	476,971			476,971
30	COM TWENTY ONE LIMITED	0	3,700,082		3,700,082
31	E M G Electronic Management Group Limited	1,215,203		1,215,203	0
	<b>TOTAL</b>	<b>578,656,263</b>	<b>62,182,330</b>	<b>1,215,203</b>	<b>639,863,014</b>

## 10. Fund Balance Brought Forward

Description	2024	2023
	Kshs	Kshs
Bank accounts	602,867,094	453,762,793
Receivables	925,917	15,615,770
Payables - RD Cheques	-3,871,534	
Payables - Deposits	-578,656,263	-451,396,081
<b>TOTAL</b>	<b>21,265,214</b>	<b>17,982,482</b>

## 11. Prior Year Adjustments

Description of the error	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted **
	Kshs	Kshs	Balance b/f Kshs
Bank accounts	602,867,094	-24,210,831	578,656,263
Receivables	925,917	-	925,917
Payables-RD Cheques	-3,871,534	3,871,534	0
Payables-Deposit	-578,656,263		-578,656,263
	<b>21,265,214</b>	<b>-20,339,297</b>	<b>925,917</b>

## 12. (Increase)/ Decrease in Advances and Imprests

Description	FY 23/24	FY 22/23
	Kshs	Kshs
Receivables as at 1 <sup>st</sup> July (A)	925,917	15,615,770
Receivables as at 30 <sup>th</sup> June (B)	1,369,559	925,917
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>(443,642)</b>	<b>14,689,854</b>

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

Description	FY 23/24	FY 22/23
	Kshs	Kshs
Payables as at 1st July	584,154,971	452,038,717
Payables as at 30th June	639,863,014	584,154,971
<b>Increase/ (Decrease) In Payables</b>	<b>55,708,043</b>	<b>132,116,254</b>

## 14. Other Important Disclosures

### 14.1 Related party transactions:

Description	FY 23/24	FY 22/23
	Kshs	Kshs
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	7,504,678,009	7,973,216,640
<b>Total Transfers from Related Parties</b>	<b>7,504,678,009</b>	<b>7,973,216,640</b>

### 14.2 Pending Accounts Payable (See Annex 1) – PENDING BILLS

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	Previous FY			Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	697,332,019	569,244,397	206,086,917.95	1,060,489,498
Supply of Goods	18,435,214	98,290,964	17,343,207	99,382,971
Supply of Services	146,837,341	400,973,883	131,883,959	415,927,265
Staff Dues	-	2,175,120	-	2,175,120
<b>Total</b>	<b>862,604,574</b>	<b>1,070,684,363</b>	<b>355,314,084</b>	<b>1,577,974,854</b>

The pending bills arose as a result of; Budget cuts in between the reporting year and unreleased exchequer from The National Treasury towards the end of the Financial Year under review.

### 14.3: Pending Staff Payables (See Annex 2)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	Previous FY			Current FY
Description	Kshs	Kshs	Kshs	Kshs
Middle Management	00	2,175,120	00	2,175,120
<b>Total</b>	<b>0</b>	<b>2,175,120</b>	<b>0</b>	<b>2,175,120</b>

The pending bill arose as a result of unreleased exchequer from The National Treasury towards the end of the Financial Year under review

### 14.4: Contingent Liabilities

Description	FY 23/24	FY22/23
	Kshs	Kshs
Arbitration proceedings with China Jiangxi International Kenya Ltd	Unknown	Unknown
<b>Total</b>		

### 14.5 Progress on follow-up of Prior Years Auditor-General’s recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1	Lack of Assets Register	The PSC is in the process of coming up with an asset policy which is at an advanced stage, awaiting the Commission’s approval. This will address the issue of asset register and therefore will be adapted by the Parliamentary Joint Services once approved.	In progress	2024/2025
2	Delayed Completion of Construction of the Multi-Storey Office Block	The contractor sort for extensions. The last extension of time of contract that was granted by the Parliamentary Service Commission lapsed on 30th November, 2021. From 1 <sup>st</sup> December, 2021,	The building was commissioned by HE. President Dr. William Ruto in May 2024	Completed
3	Delayed Payments on Construction of CPST Building	There was insufficient budget allocated for the project for the year 2022/2023	There was insufficient budget for the year 2023/2024	In progress
4	Improper Maintenance of Protection House Elevators	PJS required that the service provide avails a technician at Protection house on standby basis, to attend to the elevator vehicles timely whenever there is a stall up	There is a replacement of the service providers	In progress

The PJS financial statements were approved on 20<sup>th</sup> September, 2024 and signed by:



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



.....  
**Mr. Shem Obaigwa**  
**ICPAK 14021**  
**Head of Accounting Unit**

## 17. Annexes

### Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Construction of buildings								
M/s China Jiangxi International Kenya Ltd	30-Jun-23	Interim Valuation No.2 CPST (Balance of Original amount of 424,326,442.00)	198,500,000.00	126,000,000.00	0	0	126,000,000.00	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-23	Interim Valuation No.3 CPST	169,806,957.50	169,806,957.50	0	0	169,806,957.50	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-23	Interim Valuation No.4 CPST	122,938,143.50	122,938,143.50	0	0	122,938,143.50	LSB
M/s Quantech Consultancy Ltd.	30-Jun-24	Fee Note No. 17 - Proposed Multi-Storey Office Block			34,851,944.17		34,851,944.17	LSB
M/s Glosec Solutions Ltd.	30-Jun-24	Interim payment certificate No.5 Audio-Visual and Conference Management			14,886,595.15		14,886,595.15	LSB
M/s Refcon Engineering Services Ltd.	30-Jun-24	Interim payment certificate No.5 Supply, Delivery and Installation of Kitchen Equipment for Multi-Storey Office Block			1,618,587.13		1,618,587.13	LSB
M/s Refcon Engineering Services Ltd.	30-Jun-24	Interim payment certificate No.6 Supply, Delivery and Installation of Kitchen Equipment for Multi-Storey Office Block			6,820,266.00		6,820,266.00	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-24	Interim payment certificate No.1 Furniture Multi-Storey Office Block (Balance of Original amount of 390,722,625.07)			45,722,625.07		45,722,625.07	LSB

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s China Jiangxi International Kenya Ltd	30-Jun-24	Interim payment certificate No.2 Furniture Multi-Storey			321,027,354.68		321,027,354.68	LSB
M/s Sentimental Energy Company Limited	30-Jun-24	Proposed procurement of street light at southern parliamentary square			4,934,760.00		4,934,760.00	LSB
M/s Firmbridge Limited	30-Jun-24	Proposed renovation of protection house parliament road. Interim certificate no.1			27,306,211.50		27,306,211.50	LSB
M/s Gurey Afica Limited	30-Jun-24	Installation of Galvanised pressed steel tank at CPST			4,973,500.00		4,973,500.00	LSB
M/s Amber Construction Ltd	30-Jun-24	Interim Valuation No. 17 - County House Refurbishment			1,579,000.00		1,579,000.00	LSB
M/s Integrated Supplies Ltd	30-Jun-24	Interim Valuation No. 17 - County House Refurbishment			4,957,000.00		4,957,000.00	LSB
M/s Hydro East Africa Ltd	30-Jun-24	Interim Valuation No. 17 - County House Refurbishment			5,566,000.00		5,566,000.00	LSB
M/s Renga technologies Ltd.	30-Jun-24	Consultancy for Project Management Services			15,660,000.00		15,660,000.00	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-24	Interim Certificate No. 135R Proposed Multi-Storey Office Block for the National Assembly			246,351.63		246,351.63	LSB
M/s Top Choice Surveillance Ltd.	30-Jun-24	Interim Certificate No. 135R Proposed Multi-Storey Office Block for the National Assembly			11,433,336.26		11,433,336.26	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-24	Interim Certificate No. 136R Proposed Multi-Storey Office Block for the National Assembly			50,037,765.98		50,037,765.98	LSB
M/s China Jiangxi International Kenya Ltd	30-Jun-24	Interim Certificate No. 137R Proposed Multi-Storey Office Block for the National Assembly			99,597.85		99,597.85	LSB

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Soulco Kenya Ltd.	30-Jun-24	Interim Certificate No. 137R Proposed Multi-Storey Office Block for the National Assembly			2,282,945.03		2,282,945.03	LSB
M/s The Commissioner-Parliamentary Joint Services	30-Jun-24	Retention fee - M/s Magal Security Systems Limited - Cert No. 27/1			1,694,964.40		1,694,964.40	LSB
M/s The Commissioner-Parliamentary Joint Services	30-Jun-24	Retention fee - M/s Magal Security Systems Limited - Cert No. 26/1			1,784,055.90		1,784,055.90	LSB
M/s The Commissioner-Parliamentary Joint Services	30-Jun-24	Retention fee - M/s Com Twenty-One Limited - 1005800/1			7,300,000.00		7,300,000.00	LSB
M/s Integrated Supplies and Consultancy Ltd.	30-Jun-24	Proposed Renovations and Refurbishment of County House Structured Cabling, Telephone and Audio-Visual Installation-Interim Valuation 04			4,461,536.20		4,461,536.20	LSB
Sub-Total							987,989,497.95	
Supply of goods								
M/s MFI Document Solutions Ltd.	30-Jun-23	Supply of toners	881,600.00	881,600.00			881,600.00	LOE
M/s Pewin Motors Limited	30-Jun-23	Service supply and fitting of tyres 215/60 R16 to GKB 893D	107,975.00	107,975.00			107,975.00	LOE
M/s Bables Enterprises	30-Jun-24	Procurement of Maintenance materials for Mechanical works			2,998,000.00		2,998,000.00	LOE
M/s Copy Cat	30-Jun-24	Purchase of spare parts			4,078,722.40		4,078,722.40	LOE
M/s Coran Kenya Limited	30-Jun-24	Procurement of desktop computers for PJS			2,900,000.00		2,900,000.00	LOE
M/s Herohayley Investments Limited	30-Jun-24	Procurement of Hand-paper towel for PJS			2,935,000.00		2,935,000.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Klenox General Merchant Limited	30-Jun-24	Supply of construction materials for Refurbishment and upgrade of Parliament square road net-work			5,541,450.00		5,541,450.00	LOE
M/s Kostoi Enterprises	30-Jun-24	Procurement of maintenance materials led tubes			2,900,000.00		2,900,000.00	LOE
M/s Mega Attica Limited	30-Jun-24	Supply and Delivery of shoes and socks			935,000.00		935,000.00	LOE
M/s Mystic Joy Ltd.	30-Jun-24	Purchase of Dustbins and other assorted Stationeries			1,557,000.00		1,557,000.00	LOE
M/s Narse Enterprises	30-Jun-24	Provision of flower arrangements to PSC to month May 2024			729,200.00		729,200.00	LOE
M/s Narse Enterprises	30-Jun-24	Provision of big pots and boxes flower arrangement			152,000.00		152,000.00	LOE
M/s Narse Enterprises	30-Jun-24	Walkway flowers with stand side facing triangle and possey arrangements			170,400.00		170,400.00	LOE
M/s Nation Media Group	30-Jun-24	Provision of newspapers to PSC for the month of April 2024			300,297.23		300,297.23	LOE
M/s Nation Media Group	30-Jun-24	Provision of newspapers to PSC for the month of May 2024			325,732.62		325,732.62	LOE
M/s Njodama General Supplies	30-Jun-24	Supply and Delivery of Solex Detergent for Health Club			990,000.00		990,000.00	LOE
M/s Salute I World Ltd.	30-Jun-24	Procurement of Ipad Pro 12.9" WiFi 128 GB(M2), 20W power adaptor, Ipad desktop mounted holders with security features and Ipad sleeve for the commissioners.			4,503,096.80		4,503,096.80	LOE
M/s Standard Group Limited	30-Jun-24	Provision of newspapers to PSC for the month of March 2024			205,998.43		205,998.43	LOE

Supplier of Goods or Services	Date	invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Standard Group Limited	30-Jun-24		Provision of newspapers to PSC for the month of April 2024	203,895.50		203,895.50		203,895.50	LOE
M/s Standard Group Limited	30-Jun-24		Provision of newspapers to PSC for the month of May 2024	214,676.68		214,676.68		214,676.68	LOE
M/s Standard Group Limited	30-Jun-24		Supply and delivery of newspapers for October 2023	204,738.53		204,738.53		204,738.53	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 11 year one	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 11 year one	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 1 year one	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 2 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 3 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 4 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 5 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 6 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 7 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 8 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 9 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-24		Service of gym equipment for month 10 year two	176,677.77		176,677.77		176,677.77	LOE
M/s Trimax Investments	30-Jun-24		Supply and delivery of laptops for CPST	9,022,125.00		9,022,125.00		9,022,125.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Truevo Solutions Limited	30-Jun-24	Supply and delivery of customized files for litigation and compliance department			1,320,000.00		1,320,000.00	LOE
M/s Ultimate Emulsion Ltd.	30-Jun-24	Supply of construction materials for the refurbishment and upgrade of parliamentary square road network			39,000,000.00		39,000,000.00	LOE
M/s Yujim Holdings Limited	30-Jun-24	Procurement of maintenance materials electrical Lot 2			2,801,400.00		2,801,400.00	LOE
M/s Merstac Technologies	30-Jun-24	Supply and delivery of Kenya flag, East Africa flag all with stands and water dispensers for Parliamentary Joint Services			374,400.00		374,400.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			2,489,064.20		2,489,064.20	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			823,404.00		823,404.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			91,884.00		91,884.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			307,264.00		307,264.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			419,428.00		419,428.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			735,054.00		735,054.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			83,462.00		83,462.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			501,241.80		501,241.80	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			202,942.00		202,942.00	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			1,379,831.60		1,379,831.60	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			264,561.20		264,561.20	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			403,616.20		403,616.20	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			604,255.60		604,255.60	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			166,158.40		166,158.40	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			657,725.80		657,725.80	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			820,050.40		820,050.40	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Bunge staff club	30-Jun-24	Cost of meals served to staff			315,531.60		315,531.60	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			392,729.60		392,729.60	LOE
Bunge staff club	30-Jun-24	Cost of meals served to staff			1,473,519.00		1,473,519.00	LOE
Bunge staff club	30-Jun-24	cost of meals served to staff			1,636,064.00		1,636,064.00	LOE
Bunge staff club	30-Jun-24	cost of meals served to staff			1,499,532.00		1,499,532.00	LOE
Bunge staff club	30-Jun-24	cost of meals served to staff			1,390,706.60		1,390,706.60	LOE
M/s Standard Group Limited	30-Jun-24	Provision of newspapers to PSC for the month of June 2024			203,845.91		203,845.91	LOE
Sub-Total							104,158,035.57	
Supply of services								
M/s Dechrip East Africa Limited	30-Jun-23	Provision of garbage collection and disposal services for August 2022	245,000.00	245,000.00			245,000.00	LOE
M/s Elevator general services limited	30-Jun-23	Access control installation at PSC	808,500.00	808,500.00			808,500.00	LOE
M/s Institution of human resource management (IHRM)	30-Jun-23	30% invoice upon submission of draft report on PSC Consultancy service for performance management in the parliamentary service	9,048,000.00	9,048,000.00			9,048,000.00	LOE
M/s MFI Document Solutions Ltd.	30-Jun-23	Payment for service rendered	771,520.22	771,520.22			771,520.22	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC Linen room for the month of January 2023	405,232.00	405,232.00			405,232.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/07/2022	2,750.00	2,750.00			2,750.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/07/2022	44,131.00	44,131.00			44,131.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/08/2022	58,595.00	58,595.00			58,595.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/09/2022	104,608.00	104,608.00			104,608.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/10/2022	14,330.00	14,330.00			14,330.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/10/2022	124,773.00	124,773.00			124,773.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/11/2022	6,040.00	6,040.00			6,040.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/11/2022	92,714.00	92,714.00			92,714.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/12/2022	2,650.00	2,650.00			2,650.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/12/2022	50,575.00	50,575.00			50,575.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/01/2023	12,550.00	12,550.00			12,550.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 28/02/2023	7,930.00	7,930.00			7,930.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/03/2023	13,750.00	13,750.00			13,750.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 30/04/2023	11,510.00	11,510.00			11,510.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of laundry services to PSC period 31/05/2023	18,450.00	18,450.00			18,450.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-23	Provision of Laundry services to PSC Linen room for the period 31/05/2023	116,113.00	116,113.00			116,113.00	LOE
M/s Pewin Motors Limited	30-Jun-23	Service and Maintenance GKB063D	158,650.11	158,650.11			158,650.11	LOE
M/s Pewin Motors Limited	30-Jun-23	Supply fitting and balancing of tyres GKB 421R	210,407.01	210,407.01			210,407.01	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-23	Service of gym equipment for month 7 year one	176,677.77	176,677.77			176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-23	Service of gym equipment for month 8 year one	176,677.77	176,677.77			176,677.77	LOE
M/s Studioh Fore Fitness Solutions Ltd.	30-Jun-23	Gym maintenance service	690,200.00	690,200.00			690,200.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Provision of internet services for the month of April 2023	287,109.00	287,109.00			287,109.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Provision of internet services for the month of May 2023	287,109.00	287,109.00			287,109.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Provision of internet services for the month of June 2023	287,109.00	287,109.00			287,109.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	121,562.00	121,562.00			121,562.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	121,562.00	121,562.00			121,562.00	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	115,762.20	115,762.20			115,762.20	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	551.44	551.44			551.44	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	510.52	510.52			510.52	LOE
M/s Telkom Kenya Ltd.	30-Jun-23	Telkom Bills from the month of February to June 2024	205.4	205.4			205.4	LOE
M/s Lake Navasha Resort	30-Jun-23	Conference Package - Retreat for the Directorate of information & Research Services, Naivasha, Nakuru County	462,000.00	462,000.00			462,000.00	LOE
M/s Africa Book Services (EA) Limited	30-Jun-24	Payment for subscription of Journals and Periodicals 6th Qtr			977,044.25		977,044.25	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			916,996.00		916,996.00	LOE
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			1,663,489.00		1,663,489.00	LOE
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			1,007,444.00		1,007,444.00	LOE
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			1,280,457.00		1,280,457.00	LOE
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			1,509,153.00		1,509,153.00	LOE
M/s AIG Kenya Insurance Company Limited	30-Jun-24	Provision of Travel insurance to PSC			782,786.00		782,786.00	LOE
M/s Airtel Networks Kenya Ltd	30-Jun-24	Payment schedule for the month of May 2024			10,339.87		10,339.87	LOE
M/s Avuity Technology	30-Jun-24	Provision of support license for the fire wall in parliament			11,150,000.00		11,150,000.00	LOE
M/s CFAO Motors Kenya	30-Jun-24	Service and Maintenance GK-B772V			165,796.17		165,796.17	LOE
M/s Compulynx Limited	30-Jun-24	Hosting Charges and Annual Maintenance of zero trust solution			2,132,865.90		2,132,865.90	LOE
M/s Copy Cat	30-Jun-24	Provision of maintenance services of printers to PSC QTR 2 OCT-DEC 2023			326,911.17		326,911.17	LOE
M/s Dechrip East Africa Limited	30-Jun-24	Garbage collection and disposal for the month of March 2024			245,000.00		245,000.00	LOE
M/s Dechrip East Africa Limited	30-Jun-24	Garbage collection and disposal for the month of April 2024			245,000.00		245,000.00	LOE
M/s Dechrip East Africa Limited	30-Jun-24	Garbage collection and disposal for the month of May 2024			245,000.00		245,000.00	LOE
M/s Dechrip East Africa Limited	30-Jun-24	Garbage collection and disposal for the month of June 2024			245,000.00		245,000.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Dignity Traders Ltd.	30-Jun-24	Provision of licence maintenance and support service of the media manager EPARL Feb-April 2023			883,050.00		883,050.00	LOE
M/s Dignity Traders Ltd.	30-Jun-24	Provision of licence maintenance and support service of the media manager EPARL Feb-April 2024			883,050.00		883,050.00	LOE
M/s Dignity Traders Ltd.	30-Jun-24	Provision of licence maintenance and support service of the media manager EPARL May-July 2023			883,050.00		883,050.00	LOE
M/s Dignity Traders Ltd.	30-Jun-24	Provision of licence maintenance and support service of the media manager EPARL August-Oct 2023			883,050.00		883,050.00	LOE
M/s Dignity Traders Ltd.	30-Jun-24	Provision of licence maintenance and support service of the media manager EPARL November 2023-jan 2024			883,050.00		883,050.00	LOE
M/s Eastern Software Systems Africa Ltd.	30-Jun-24	5th Milestone Hosting charges and annual maintenance service charge for 1st year 1 <sup>st</sup> installment after 6 months period			2,352,900.00		2,352,900.00	LOE
M/s Eastern Software Systems Africa Ltd.	30-Jun-24	6th Milestone Hosting charges and annual maintenance service charge for 1st year 2nd installment after 6 months period			2,352,900.00		2,352,900.00	LOE
M/s Elevator general services limited	30-Jun-24	Lift Maintenance service at parliamentary service commission			930,140.00		930,140.00	LOE
M/s Emerging Business Technology Ltd	30-Jun-24	Payment for Service and intemperance of photocopiers, printers and scanners QTR One April-June 2023			60,000.00		60,000.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Envirocare General Agencies Ltd.	30-Jun-24	Provision of Cleaning Services to Bunge Tower month of may 2024			2,835,000.00		2,835,000.00	LOE
M/s Envirocare General Agencies Ltd.	30-Jun-24	Provision of Cleaning Services to Bunge Tower month of June 2024			2,835,000.00		2,835,000.00	LOE
M/s Haji motors limited	30-Jun-24	Service and repair of GKA 436A			312,977.28		312,977.28	LOE
M/s Harambee DT SACCO Society Limited	30-Jun-24	Payment for Rent services March-May2024			7,350,630.00		7,350,630.00	LOE
M/s Harambee DT SACCO Society Limited	30-Jun-24	Payment for Rent services June - August 2024			7,350,630.00		7,350,630.00	LOE
M/s Itembwo Holdings Limited	30-Jun-24	Conservation and Restoration of Photograph in Parliament			2,914,600.00		2,914,600.00	LOE
M/s Jamii Telecommunication Limited	30-Jun-24	Provision of internet services for the period Jan-March 2024			1,488,715.99		1,488,715.99	LOE
M/s Kamtix Cleaners Company Ltd.	30-Jun-24	Provision of Gardening Services to PSC for the month of May 2024			168,432.00		168,432.00	LOE
M/s Kamtix Cleaners Company Ltd.	30-Jun-24	Provision of Fumigation Services to PSC for the month of May 2024			124,500.00		124,500.00	LOE
M/s Kamtix Cleaners Company Ltd.	30-Jun-24	Fumigation services for PSC month of January 2024			124,500.00		124,500.00	LOE
M/s Kamtix Cleaners Company Ltd.	30-Jun-24	Gardening services for PSC month of March 2024			168,432.00		168,432.00	LOE
M/s Kamtix Cleaners Company Ltd.	30-Jun-24	Provision of Fumigation services for the month of March 2024			124,500.00		124,500.00	LOE
M/s Kenya Broadcasting Corporation	30-Jun-24	Airtime and transmission services for the month of April 2024			5,438,525.00		5,438,525.00	LOE
M/s Kenya Broadcasting Corporation	30-Jun-24	Airtime and transmission broadcast for the month of April 2024			15,193,587.00		15,193,587.00	LOE
M/s Kenya Broadcasting Corporation	30-Jun-24	Sign language transmission services for the month of April 2024			260,370.00		260,370.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Kenya Broadcasting Corporation	30-Jun-24	Airtime and transmission services Radio Taifa for the month of May 2024			8,895,183.00		8,895,183.00	LOE
M/s Kenya Broadcasting Corporation	30-Jun-24	Airtime and transmission broadcast for the month of May 2024			24,412,154.00		24,412,154.00	LOE
M/s Kenya Broadcasting Corporation	30-Jun-24	Sign language transmission services for the month of May 2024			449,730.00		449,730.00	LOE
M/s Kenya Libraries and Information Services Consortium (KLISC)	30-Jun-24	Institutional membership subscription of E-Resources			6,050,000.00		6,050,000.00	LOE
M/s Kenya Society for the Blind	30-Jun-24	Procurement of HP Laptop Pre-installed with Jaws			185,000.00		185,000.00	LOE
M/s Kenyatta International Convention Centre (KICC)	30-Jun-24	Payment for rent and parking period July-Sept 2023			36,812,484.38		36,812,484.38	LOE
M/s Kenyatta International Convention Centre (KICC)	30-Jun-24	Payment for rent for the period Jan-March 2024			36,812,484.38		36,812,484.38	LOE
M/s LIGA Holdings limited	30-Jun-24	Provision of Sanitary Bins Services to PSC for the month of August 2022			330,330.00		330,330.00	LOE
M/s LIGA Holdings limited	30-Jun-24	provision of sanitary services for the month of February, March and April 2024			990,900.00		990,900.00	LOE
M/s LIGA Holdings limited	30-Jun-24	Provision of fumigation services for Bunge tower April 2024			286,600.00		286,600.00	LOE
M/s LIGA Holdings limited	30-Jun-24	Provision of fumigation services for Bunge tower May2024			286,600.00		286,600.00	LOE
M/s Liquid telecommunications Kenya Ltd	30-Jun-24	Provision of internet services capacity of 400Mbps for the period October-December 2023			1,120,560.00		1,120,560.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Liquid telecommunications Kenya Ltd	30-Jun-24	Provision of internet services capacity of 400Mbps for the period January-March 2024			1,120,560.00		1,120,560.00	LOE
M/s Liquid telecommunications Kenya Ltd	30-Jun-24	Provision of internet services capacity of 400Mbps for the period April-June 2024			1,120,560.00		1,120,560.00	LOE
M/s MFI Document Solutions Ltd.	30-Jun-24	Provision of services and maintenance for digital printer Canon			900,000.00		900,000.00	LOE
M/s Nation Media Group	30-Jun-24	Payment for advertisement			242,626.00		242,626.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Linen room for the month of March 2024			441,123.00		441,123.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Linen room for the month of April 2024			385,243.00		385,243.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Linen room for the month of September 2023			418,254.00		418,254.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of November 2023			996,430.00		996,430.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Linen room for the month of July 2023			369,972.00		369,972.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of September 2023			911,270.00		911,270.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing services to PSC for the month of April 2024			12,659,723.50		12,659,723.50	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing services to PSC for the month of March 2024			6,281,522.00		6,281,522.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing services to PSC for the month of February 2024			3,621,471.00		3,621,471.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing services to PSC for the month of January 2024			2,206,936.00		2,206,936.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing services to PSC for the month of September 2023			4,913,091.50		4,913,091.50	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of May 2024			1,039,200.00		1,039,200.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of Shampooing Services to PSC for the month of May 2024			9,858,758.50		9,858,758.50	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of October 2023			939,290.00		939,290.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of December 2023			556,770.00		556,770.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of February 2024			828,060.00		828,060.00	LOE
M/s Pewin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of March 2024			943,710.00		943,710.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Pevin Dry Cleaners & Launderers Ltd.	30-Jun-24	Provision of laundry services to PSC Health club for the month of January 2024			447,230.00		447,230.00	LOE
M/s Prefix Ventures	30-Jun-24	Provision of exhauster services for the CPST			600,000.00		600,000.00	LOE
M/s RH Devani ltd	30-Jun-24	Provision of diesel/ petrol			7,596,358.91		7,596,358.91	LOE
M/s Safaricom Kenya Ltd.	30-Jun-24	Payment schedule for the month of June 2024			854,118.00		854,118.00	LOE
M/s Smart Applications Ltd.	30-Jun-24	Provision of staff biometric access & smart onboarding fees			1,090,922.00		1,090,922.00	LOE
M/s Soulco Kenya Limited	30-Jun-24	Quarterly charge for provision of maintenance services for IP PABX for parliament of Kenya 12th qtr Jan-March 2024			386,662.75		386,662.75	LOE
M/s Sports Kenya	30-Jun-24	Hire of Volleyball and Netball Facilities-Niyayo National Stadium			255,200.00		255,200.00	LOE
M/s Standard Group Limited	30-Jun-24	Payment for advert			242,625.60		242,625.60	LOE
M/s STEMA Engineering	30-Jun-24	Quarterly Generator maintenance for the tenth quarter			3,471,577.97		3,471,577.97	LOE
M/s STEMA Engineering	30-Jun-24	Quarterly Generator maintenance for the eleventh quarter			3,308,377.57		3,308,377.57	LOE
M/s Superbroom Services Ltd.	30-Jun-24	Provision of cleaning service to PSC for the month of April 2024			2,039,829.00		2,039,829.00	LOE
M/s Superbroom Services Ltd.	30-Jun-24	Provision of cleaning service to PSC for the month of May 2024			2,039,829.00		2,039,829.00	LOE
M/s Superbroom Services Ltd.	30-Jun-24	Provision of cleaning service to PSC County House for 11th march-31st march 2024			71,395.00		71,395.00	LOE
M/s Superbroom Services Ltd.	30-Jun-24	Provision of cleaning service to PSC for the month of June 2024			2,039,829.00		2,039,829.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Top Choice Surveillance Ltd.	30-Jun-24	Provision of repair service and maintenance of lifts in parliament buildings period 20th April 2024-19th may 2024 2nd month			203,840.81		203,840.81	LOE
M/s Top Choice Surveillance Ltd.	30-Jun-24	Provision of repair service and maintenance of lifts in parliament buildings period 20th May 2024-19th June 2024 2nd month			203,840.81		203,840.81	LOE
M/s Trinate Global Limited	30-Jun-24	Maintenance of Online recruitment system			541,244.50		541,244.50	LOE
M/s Tysons Limited	30-Jun-24	Rent services April-June 24			6,876,202.00		6,876,202.00	LOE
M/s Tysons Limited	30-Jun-24	Payment for parking Licence for April-June 2024			3,507,840.00		3,507,840.00	LOE
M/s Zamara Actuaries	30-Jun-24	Actuarial feasibility study fees			302,696.36		302,696.36	LOE
M/s Afromerch Travel Ltd	30-Jun-24	Air ticket-Training of the Medical Insurance Contracts, Negotiations skills Tanzania			290,080.00		290,080.00	LOE
M/s Afromerch Travel Ltd	30-Jun-24	Air ticket-Capacity Strengthening Programme for Professional Development Training for Members of The National Assembly			3,078,745.00		3,078,745.00	LOE
M/s Airmac Limited	30-Jun-24	Conference Package - Retreat for Review of Schemes of Services To be Held in from 27th to 29th September 2023 Machakos County			72,000.00		72,000.00	LOE
M/s Airmac Limited	30-Jun-24	Conference Package - Retreat for the Review of Scheme of Services in Machakos County			140,000.00		140,000.00	LOE
M/s Burch's Resort	30-Jun-24	Conference Package - Working Retreat for Technical Officers Reprographic and Printing			490,200.00		490,200.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
M/s Burch's Resort	30-Jun-24	Conference Package - Retreat for Network Administration and Maintenance			288,800.00		288,800.00	LOE
M/s Burch's Resort	30-Jun-24	Conference Package - Work plan Retreat for PJS Sports and Wellness Committee			437,000.00		437,000.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Workshop on Effective Monitoring and Evaluation in Supply Chain			1,180,175.00		1,180,175.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Constituency Audit			36,685.00		36,685.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Training of the Team Building and Leadership -Workplace Attitude and Resilience -Dubai			202,265.00		202,265.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - High Impact Leadership Course by Esami Windhoek, Namibia			2,205,925.00		2,205,925.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Request for Facilitation to Participate in the 148th Assembly of The Inter-Parliamentary Union Geneva-Switzerland			450,905.00		450,905.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - For Participation in the Standing Conference of Eastern, Central and Southern African Library Mombasa			120,135.00		120,135.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Training of Clerk Assistants -County Assembly of Siaya			102,015.00		102,015.00	LOE
M/s Kenya Airways	30-Jun-24	Air tickets - Training of The Examinations And Training CPST Committee In Dubai			6,553,900.00		6,553,900.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Lake Navasha Resort	30-Jun-24	Conference Package - CPST Webinar Planning Committee Workshop			162,000.00		162,000.00	LOE
M/s Lake Navasha Resort	30-Jun-24	Conference Package - Approval of Facilitation of Validation Retreat for The Draft Curriculum and Course Content of MSC Leadership			828,500.00		828,500.00	LOE
M/s Precision Holiday Tours	30-Jun-24	Air ticket - Proposed Training for The Members of the commission Committee Tender & Procurement Dubai			4,157,550.00		4,157,550.00	LOE
M/s Precision Holiday Tours	30-Jun-24	Air ticket - Travel by The CPST Board To Dubai.			10,206,190.00		10,206,190.00	LOE
M/s Prideinn Paradise	30-Jun-24	Conference Package - Proposal for Bunge Sport Club Executive to visit Mombasa County			325,000.00		325,000.00	LOE
M/s Pro Flight	30-Jun-24	Hire of Helicopter-Speakers Outreach Programme in Trans-Nzoia Bungoma and Kakamega County			2,832,894.00		2,832,894.00	LOE
M/s Sawela Lodges	30-Jun-24	Conference Package - Training Programme of Third Programme of Third Clerk Assistants in the Directorate of Departmental Committees			1,000,500.00		1,000,500.00	LOE
M/s Sawela Lodges	30-Jun-24	Conference Package - IFMIS Training for Internal Audit and New Accountants			763,000.00		763,000.00	LOE
M/s Sawela Lodges	30-Jun-24	Conference Package - Retreat for Records Management Department			432,000.00		432,000.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Sawela Lodges	30-Jun-24	Conference Package - Engineering Directorate Retreat From 8th -12th May 2024 Naivasha			409,500.00		409,500.00	LOE
M/s Sawela Lodges	30-Jun-24	Conference Package - Induction Retreat of The Joint Service Training Committee			526,500.00		526,500.00	LOE
M/s Sawela Lodges	30-Jun-24	Accommodation For Health Club Retreat in Naivasha			1,201,500.00		1,201,500.00	LOE
M/s Smart Flows	30-Jun-24	Air ticket-Enterprise Networking Training /Benchmarking for ICT and Telecommunication Personnel Singapore			3,654,475.00		3,654,475.00	LOE
M/s Smart Flows	30-Jun-24	Air ticket-Leadership and Management in International development Course Offered by ILI			8,532,006.00		8,532,006.00	LOE
M/s Sovereign Hotel	30-Jun-24	Accommodation Kisumu- Madaraka Day 2024			32,040.00		32,040.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Hire of Land Cruisers for Hospital Negotiation Committee- County Visits			4,573,800.00		4,573,800.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket - Nomination of Delegate to Attend the In -Person meeting of The IPU Parliamentary Data Science Brasilia, Brazil			1,597,320.00		1,597,320.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Hire Of Land Cruiser-Eldoret for Bunge Sports Club- Reconnaissance			416,250.00		416,250.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket-Approval and Facilitation to Attend the Extreme Connect Global			698,495.00		698,495.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Hire Of Chopper to Nairobi-Nanyuki-Naivasha and back			1,900,035.00		1,900,035.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket - Training in Dubai for Result Based Management in the Public Sector			431,960.00		431,960.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket - Training - Examination Committee on the place of Technology in Management of Examinations Dubai			802,890.00		802,890.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket - Trip to London for Mortgage Committee			1,660,855.00		1,660,855.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Air ticket - Invitation to participate in the IASSIST& CARTO 2024 49th Annual Conference			2,780,295.00		2,780,295.00	LOE
M/s Turkenya Tours & Safaris	30-Jun-24	Hire of a Van - Mombasa			270,000.00		270,000.00	LOE
The Aga Khan Hospital	30-Jun-24	Staff Medical Cost			710,425.00		710,425.00	LOE
The Aga Khan Hospital	30-Jun-24	Staff Medical Cost			1,525,148.00		1,525,148.00	LOE
The Aga Khan Hospital	30-Jun-24	Staff Medical Cost			203,409.15		203,409.15	LOE
ANKH Women Clinic	30-Jun-24	Staff Medical Cost			140,080.00		140,080.00	LOE
Avenue Healthcare	30-Jun-24	Staff Medical Cost			651,070.85		651,070.85	LOE
Cherangany Nursing Home Limited	30-Jun-24	Staff Medical Cost			36,570.00		36,570.00	LOE
Chiromo Lane Medical Centre	30-Jun-24	Staff Medical Cost			1,276,368.00		1,276,368.00	LOE
Chiromo Lane Medical Centre	30-Jun-24	Staff Medical Cost			63,980.00		63,980.00	LOE
Dr Florence murila	30-Jun-24	Staff Medical Cost			72,500.00		72,500.00	LOE
Dr. Robin Mogere	30-Jun-24	Staff Medical Cost			5,000.00		5,000.00	LOE
Dr. Charles Kariuki	30-Jun-24	Staff Medical Cost			72,900.00		72,900.00	LOE
Dr. Donald P Oyatisi	30-Jun-24	Staff Medical Cost			8,000.00		8,000.00	LOE
Dr. Dorren Asimba	30-Jun-24	Staff Medical Cost			44,000.00		44,000.00	LOE
Dr. Omondi Ogutu	30-Jun-24	Staff Medical Cost			63,110.35		63,110.35	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Dr. Omondi Oyoo	30-Jun-24	Staff Medical Cost			18,000.00		18,000.00	LOE
Dr. Anne Wairimu	30-Jun-24	Staff Medical Cost			20,000.00		20,000.00	LOE
Dr. Gacheri Nyamu Mutua	30-Jun-24	Staff Medical Cost			5,000.00		5,000.00	LOE
Dr. Hosea W.Waweru	30-Jun-24	Staff Medical Cost			8,000.00		8,000.00	LOE
Dr. John Frederic Onyango	30-Jun-24	Staff Medical Cost			166,000.00		166,000.00	LOE
Dr. John Odero Ongech	30-Jun-24	Staff Medical Cost			39,200.00		39,200.00	LOE
Dr. John Frederic Onyango	30-Jun-24	Staff Medical Cost			188,000.00		188,000.00	LOE
Dr. Joy P.N. Mpaata	30-Jun-24	Staff Medical Cost			269,000.00		269,000.00	LOE
Dr. Marx M.O. Okonji	30-Jun-24	Staff Medical Cost			8,000.00		8,000.00	LOE
Dr. Pankaj Patel	30-Jun-24	Staff Medical Cost			2,012,000.00		2,012,000.00	LOE
Dr. Walter Owen Ongony	30-Jun-24	Staff Medical Cost			190,000.00		190,000.00	LOE
George c. Ogonji	30-Jun-24	Staff Medical Cost			685,000.00		685,000.00	LOE
Hema Hospital	30-Jun-24	Staff Medical Cost			100,897.00		100,897.00	LOE
KRA Housing Fund Contribution	30-Jun-24	Housing Fund Contribution			2,438,731.60		2,438,731.60	LOE
Medheal Hospital	30-Jun-24	Staff Medical Cost			46,878.00		46,878.00	LOE
Menelik Medical Centre	30-Jun-24	Staff Medical Cost			70,644.50		70,644.50	LOE
Millicent Elizabeth Akinyi Khaemba	30-Jun-24	Staff Medical Cost			111,000.00		111,000.00	LOE
Nairobi Ear and Nose Throat Clinic	30-Jun-24	Staff Medical Cost			49,500.00		49,500.00	LOE
Nairobi Ear and Nose Throat Clinic	30-Jun-24	Staff Medical Cost			68,500.00		68,500.00	LOE
Nairobi West Hospital Limited	30-Jun-24	Staff Medical Cost			585,042.85		585,042.85	LOE
Physical Therapy Services Limited	30-Jun-24	Staff Medical Cost			68,100.00		68,100.00	LOE
Primecare Heart Clinic	30-Jun-24	Staff Medical Cost			21,500.00		21,500.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Procare Dental Services	30-Jun-24	Staff Medical Cost			246,000.00		246,000.00	LOE
Prof. Geoffrey N. Lule	30-Jun-24	Staff Medical Cost			44,000.00		44,000.00	LOE
Prof. John E.O. Atinga	30-Jun-24	Staff Medical Cost			4,000.00		4,000.00	LOE
Prof. L.N Gakuu	30-Jun-24	Staff Medical Cost			41,500.00		41,500.00	LOE
Prof. L.N Gakuu	30-Jun-24	Staff Medical Cost			18,500.00		18,500.00	LOE
Prof. L.N Gakuu	30-Jun-24	Staff Medical Cost			21,000.00		21,000.00	LOE
Reuben Koigi Kamau	30-Jun-24	Staff Medical Cost			27,000.00		27,000.00	LOE
Reuben Koigi Kamau	30-Jun-24	Staff Medical Cost			40,000.00		40,000.00	LOE
Ruai Family Hospital Limited	30-Jun-24	Staff Medical Cost			261,804.00		261,804.00	LOE
Savannah Healthcare	30-Jun-24	Staff Medical Cost			126,270.00		126,270.00	LOE
Siloam Hospital Limited	30-Jun-24	Staff Medical Cost			15,117.00		15,117.00	LOE
The Karen Hospital	30-Jun-24	Staff Medical Cost			883,867.00		883,867.00	LOE
The Karen Hospital	30-Jun-24	Staff Medical Cost			627,651.90		627,651.90	LOE
The Karen Hospital	30-Jun-24	Staff Medical Cost			515,248.00		515,248.00	LOE
The Mater Hospital	30-Jun-24	Staff Medical Cost			197,073.00		197,073.00	LOE
The Nairobi Women Hospital	30-Jun-24	Staff Medical Cost			857,945.00		857,945.00	LOE
The Nairobi South Hospital	30-Jun-24	Staff Medical Cost			161,206.00		161,206.00	LOE
The Nairobi South Hospital	30-Jun-24	Staff Medical Cost			222,069.00		222,069.00	LOE
Valley Hospital Limited	30-Jun-24	Staff Medical Cost			13,854.00		13,854.00	LOE
Dr. Beatrice Njeri Mbira	30-Jun-24	Staff Medical Cost			112,000.00		112,000.00	LOE
Nairobi Water and Sewerage Company	30-Jun-24	Water Bill			3,146,991.25		3,146,991.25	LOE
National Industrial Training (NITA)	30-Jun-24	Employer Contribution			408,850.00		408,850.00	LOE
NSSF For June	30-Jun-24	Employer Contribution			1,462,320.00		1,462,320.00	LOE
Jubilee Insurance Company	30-Jun-24	Remittance of Returned RTGS Payment			60,954.00		60,954.00	LOE

Supplier of Goods or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
Kenya Power and Lighting Company	30-Jun-24	Cost of Electricity -Bunge Tower			9,714,730.00		9,714,730.00	LOE
ESAMI Teleposta	30-Jun-24	Tuition fee			226,000.00		226,000.00	LOE
M/s Firefox Kenya limited	30-Jun-24	Service and maintenance of firefighting equipment and alarm system for the PSC			1,884,366.64		1,884,366.64	LOE
M/s Jubilee General Insurance	30-Jun-24	Group Personal Accident Insurance for Members of Parliament P/101/5004/2021/000014/02			12,065,617.10		12,065,617.10	LOE
M/s Standard Group Limited	30-Jun-24	Payment for advertisement			242,625.60		242,625.60	LOE
M/s Standard Group Limited	30-Jun-24	Payment for advertisement			242,625.60		242,625.60	LOE
M/s STEMA Engineering	30-Jun-24	Quarterly Generator Maintenance for the twelfth quarter			3,363,686.37		3,363,686.37	LOE
M/s Burch's Resort	30-Jun-24	Conference Package			304,000.00		304,000.00	LOE
M/s Burch's Resort	30-Jun-24	Conference Package			570,000.00		570,000.00	LOE
M/s Burch's Resort	30-Jun-24	Conference Package			220,400.00		220,400.00	LOE
M/s Burch's Resort	30-Jun-24	Conference Package			136,800.00		136,800.00	LOE
M/s Four Points by Sheraton	30-Jun-24	Conference Package			220,000.00		220,000.00	LOE
Sub-Total							414,818,913.37	
<b>Grand Total</b>							<b>1,509,141,656.89</b>	

## Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	Group				Current Year	Previous Year	
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Middle Management</b>							
Mr. Peter Ochieng Adika	13	30-Jun-24	2,175,120	0	2,175,120	0	Luck of Exchequer
<b>Sub-Total</b>			<b>2,175,120</b>	<b>0</b>	<b>2,175,120</b>		
<b>Grand Total</b>							

### Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs.) Previous Year	Additions during the year (Kshs.)	Disposals during the year (Kshs.)	Transfers in/(out) during the year	Historical Cost c/f (Kshs.) Current Year
Buildings and structures	6,370,427,175	882,550,595	-	-	7,252,977,770
Transport equipment	63,037,788	7485700	-	-	70,523,488
Office equipment, furniture and fittings	119,984,370	46,225,454	-	-	166,209,824
ICT Equipment	116,062,224		-	-	116,062,224
Machinery and Equipment	1,480,447,446	626,510,508	-	-	2,106,957,954
<b>Total</b>	<b>8,149,959,003</b>	<b>1,562,772,257</b>	<b>0</b>	<b>0</b>	<b>9,712,731,260</b>

#### Annex 4 – List of Projects implemented by Parliamentary Joint Services

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Construction of Multi-Storey Building	Office Space	Director General	yes
2	Installation of intergrated Security System	Provision of security	Director General	yes
3	Rufurbishment of various Buildings	Office Space	Director General	yes
4	Development of CPST Complex	Provision of Learning Center	Director General	yes

#### Annex 5 – Contingent Liabilities Register

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

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

CBK Accounts for Parliamentary Joint Services	
Name	Account Number
Recurrent Account	1000433817
Development Account	1000433817
Deposit Account	1000433817
Other Accounts Held by Parliamentary Joint Services	
Name	Account Number
PJS Standing Imprest KCB	120235869
CPST AIA collection Account Cooperative Bank	1129201146700

## Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

i. GOK IFMIS Comparison Trial Balance

Account No and Description	Trial Balance Comparison Report			
	Entity: 2043-Parliamentary Joint Services			
	Current Period: JUL-23 To JUN-24			
	Compare With: JUL-22 To ADJ2-23			
	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450101 Sundry Revenue	0	0	0	0
1450100 Paid to Exchequer	0	0	0	0
1450000 Other Receipts Not Elsewhere Classified	0	0	0	0
2110115 Basic Salaries - Parliamentary Service	843,699,013.00	0	825,848,583.50	0
2110100 Basic Salaries - Permanent Employees	843,699,013.00	0	825,848,583.50	0
2110301 House Allowance	543,935,699.00	0	531,720,246.55	0
2110303 Acting Allowance	6,136,125.00	0	7,989,100.00	0
2110304 Overtime - Civil Service	29,999,899.80	0	30,008,116.65	0
2110312 Responsibility Allowance	26,783,899.75	0	28,617,660.25	0
2110313 Entertainment Allowance	39,335,900.00	0	38,186,400.00	0
2110314 Transport Allowance	247,755,100.00	0	262,959,458.30	0
2110315 Extreneous Allowance	39,787,500.25	0	38,591,600.00	0
2110317 Domestic Servant Allowance	479,900.00	0	440,000.00	0
2110318 n Practising Allowance	2,759,300.00	0	9,142,090.00	0
2110320 Leave Allowance	61,117,538.20	0	78,083,012.30	0
2110321 Administrative Allowance	134,408,816.00	0	119,100,000.00	0
2110323 Late Duty Allowance	205,420,825.00	0	226,220,400.00	0
2110300 Personal Allowances paid as part of Salary	1,337,920,503.00	0	1,371,058,084.05	0
2110405 Telephone Allowance	20,215,238.00	0	20,000,000.00	0
2110400 Personal Allowances paid as Reimbursements	20,215,238.00	0	20,000,000.00	0
2110000 Wages and Salary Contributions	<b>2,201,834,754.00</b>	<b>0</b>	<b>2,216,906,667.55</b>	<b>0</b>
2120101 Employer Contributions to National Social Security Fund	8,103,350.00	0	1,917,666.00	0
2120104 Employers Contribution to National Housing Fund	12,253,121.10	0	0	0

2120100 Employer Contributions to Compulsory National Social Security Schemes	20,356,471.10	0	1,917,666.00	0
2120301 Employer Contributions to Private Social Security Funds and Schemes	234,809,635.00	0	216,494,276.60	0
2120300 Social Benefit Schemes Outside Government	234,809,635.00	0	216,494,276.60	0
<b>2120000 Social Contributions</b>	<b>255,166,106.10</b>	<b>0</b>	<b>218,411,942.60</b>	<b>0</b>
2210101 Electricity	54,333,300.05	0	55,841,937.95	0
2210102 Water and Sewerage Charges	7,441,002.90	0	7,351,694.15	0
2210100 Utilities, Supplies and Services	61,774,302.95	0	63,193,632.10	0
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	19,073,249.10	0	25,039,019.00	0
2210203 Courier & Postal Services	0	0	9,450.00	0
2210200 Communication, Supplies and Services	19,073,249.10	0	25,048,469.00	0
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	96,640,922.00	0	90,549,043.10	0
2210302 Accommodation - Domestic Travel	73,315,173.45	0	64,431,280.00	0
2210303 Daily Subsistence Allowance	179,469,535.00	0	163,522,376.00	0
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	349,425,630.45	0	318,502,699.10	0
2210401 Travel Costs (airlines, bus, railway, etc.)	152,218,866.35	0	166,055,812.00	0
2210402 Accommodation	75,676,703.00	0	65,935,597.70	0
2210403 Daily Subsistence Allowance	240,710,422.00	0	187,992,871.20	0
2210400 Foreign Travel and Subsistence, and other transportation costs	468,605,991.35	0	419,984,280.90	0
2210502 Publishing & Printing Services	8,508,931.00	0	5,773,000.00	0
2210503 Subscriptions to Newspapers, Magazines and Periodicals	24,323,664.55	0	23,332,113.25	0
2210504 Advertising, Awareness and Publicity Campaigns	18,868,180.20	0	14,983,192.40	0
2210505 Trade Shows and Exhibitions	0	0	0	0
2210506 Purchase of Curios	500,000.00	0	0	0
2210500 Printing, Advertising and Information Supplies and Services	52,200,775.75	0	44,088,305.65	0
2210603 Rents and Rates - Non-Residential	271,338,587.20	0	320,598,160.75	0
2210600 Rentals of Produced Assets	271,338,587.20	0	320,598,160.75	0
2210701 Travel Allowance	203,340,103.50	0	226,191,499.55	0
2210702 Remuneration of Instructors and Contract Based Training Services	244,036.00	0	350,000.00	0
2210703 Production and Printing of Training Materials	42,000.00	0	232,000.00	0
2210711 Tuition Fees Allowance	81,933,916.50	0	0	0
2210700 Training Expenses	285,560,056.00	0	226,773,499.55	0
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	90,075,200.40	0	111,020,453.55	0

2210802 Boards, Committees, Conferences and Seminars	27,152,157.80	0	36,741,132.05	0
2210808 Purchase of Coffins	0	0	0	0
<b>2210800 Hospitality Supplies and Servi</b>	<b>117,227,358.20</b>	<b>0</b>	<b>147,761,585.60</b>	<b>0</b>
2210901 Group Personal Insurance	178,635,959.15	0	127,580,498.00	0
2210903 Plant, Equipment and Machinery Insurance	18,500,000.00	0	7,500,000.00	0
2210910 Medical Insurance	369,045,891.00	0	448,958,803.75	0
<b>2210900 Insurance Costs</b>	<b>566,181,850.15</b>	<b>0</b>	<b>584,039,301.75</b>	<b>0</b>
2211009 Education and Library Supplies	13,061,840.00	0	4,483,416.25	0
2211010 Supplies for Broadcasting and Information Services	13,038,950.00	0	3,785,000.00	0
2211015 Foods and Rations	4,500,000.00	0	0	0
2211016 Purchase of Uniforms and Clothing - Staff	9,344,750.00	0	12,165,888.00	0
<b>2211000 Specialised Materials and Supp</b>	<b>39,945,540.00</b>	<b>0</b>	<b>20,434,304.25</b>	<b>0</b>
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	29,312,500.00	0	33,435,500.00	0
2211102 Supplies and Accessories for Computers and Printers	57,200,102.90	0	45,080,959.15	0
2211103 Sanitary and Cleaning Materials, Supplies and Services	36,993,390.00	0	25,209,506.00	0
<b>2211100 Office and General Supplies and Services</b>	<b>123,505,992.90</b>	<b>0</b>	<b>103,725,965.15</b>	<b>0</b>
2211201 Refined Fuels and Lubricants for Transport	5,495,440.55	0	10,603,884.60	0
<b>2211200 Fuel Oil and Lubricants</b>	<b>5,495,440.55</b>	<b>0</b>	<b>10,603,884.60</b>	<b>0</b>
2211304 Medical Expenses	583,318,934.20	0	529,422,267.60	0
2211305 Contracted Guards and Cleaning Services	115,907,584.35	0	108,134,520.80	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,694,247.00	0	3,742,598.00	0
2211310 Contracted Professional Services	316,425,665.65	0	319,410,969.75	0
2211323 Laundry Expenses	11,629,558.40	0	18,237,334.00	0
<b>2211300 Other Operating Expenses</b>	<b>1,029,975,989.60</b>	<b>0</b>	<b>978,947,690.15</b>	<b>0</b>
<b>2210000 Goods and Services</b>	<b>3,390,310,764.20</b>	<b>0</b>	<b>3,263,701,778.55</b>	<b>0</b>
2220101 Maintenance Expenses - Motor Vehicles	6,847,645.90	0	2,621,103.50	0
<b>2220100 Routine Maintenance - Vehicles</b>	<b>6,847,645.90</b>	<b>0</b>	<b>2,621,103.50</b>	<b>0</b>
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	27,884,620.80	0	41,716,439.35	0
2220205 Maintenance of Buildings and Stations -- Non-Residential	16,576,499.20	0	27,936,238.75	0
2220209 Minor Alterations to Buildings and Civil Works	22,829,304.85	0	16,122,308.00	0
2220210 Maintenance of Computers, Software, and Networks	23,543,453.40	0	17,170,389.00	0

2220200 Routine Maintenance - Other Assets	90,833,878.25	0	102,945,375.10	0
<b>2220000 Routine Maintenance</b>	<b>97,681,524.15</b>	<b>0</b>	<b>105,566,478.60</b>	<b>0</b>
2710301 Employer Social Benefits in Cash	952,100.00	0	1,960,000.00	0
2710302 Employer Social Benefits in Kind	10,000,000.00	0	9,948,002.00	0
2710300 Employer Social Benefits	10,952,100.00	0	11,908,002.00	0
<b>2710000 Social Security Benefits</b>	<b>10,952,100.00</b>	<b>0</b>	<b>11,908,002.00</b>	<b>0</b>
3110102 Purchase of Non-Residential Buildings	0	0	0	0
3110100 Purchase of Buildings	0	0	0	0
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	795,417,013.00	0	1,123,302,749.25	0
3110200 Construction of Building	795,417,013.00	0	1,123,302,749.25	0
3110301 Refurbishment of Residential Buildings	3,740,782.15	0	27,432,265.00	0
3110302 Refurbishment of Non-Residential Buildings	83,392,800.00	0	47,905,241.00	0
3110300 Refurbishment of Buildings	87,133,582.15	0	75,337,506.00	0
3110701 Purchase of Motor Vehicles	7,485,700.00	0	0	0
3110700 Purchase of Vehicles and Other Transport Equipment	7,485,700.00	0	0	0
3111001 Purchase of Office Furniture and Fittings	15,915,600.00	0	11,880,219.00	0
3111002 Purchase of Computers, Printers and other IT Equipment	30,309,853.80	0	31,363,070.00	0
3111000 Purchase of Office Furniture and General Equipment	46,225,453.80	0	43,243,289.00	0
3111108 Purchase of Police and Security Equipment	288,948,343.45	0	607,428,611.25	0
3111111 Purchase of ICT Networking and Communication Equipment	337,562,164.40	0	320,182,364.95	0
3111100 Purchase of Specialised Plant, Equipment and Machinery	626,510,507.85	0	927,610,976.20	0
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>1,562,772,256.80</b>	<b>0</b>	<b>2,169,494,520.45</b>	<b>0</b>
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0	0	0	0
3510800 Receipts from the Sale Plant Machinery and Equipment	0	0	0	0
<b>3510000 Receipts from the Sale of Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3520304 Sale of Goods and Fees for Services	0	15,545,000.00	0	33,031,946.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0	15,545,000.00	0	33,031,946.00
<b>3520000 Receipts from Sales of Inventories</b>	<b>0</b>	<b>15,545,000.00</b>	<b>0</b>	<b>33,031,946.00</b>
6530101 Ministry HQ Recurrent Bank A/C	1,984.00	0	20,872,799.60	0
6530100 Recurrent Bank Accounts	1,984.00	0	20,872,799.60	0
<b>6530000 Recurrent Bank Accounts</b>	<b>1,984.00</b>	<b>0</b>	<b>20,872,799.60</b>	<b>0</b>

6540101 Ministry HQ Development Bank A	1,059,876.95	0	3,338,031.15	0
6540100 Development Bank Accounts	1,059,876.95	0	3,338,031.15	0
<b>6540000 Development Bank Accounts</b>	<b>1,059,876.95</b>	<b>0</b>	<b>3,338,031.15</b>	<b>0</b>
6550101 Ministry HQ Deposit Bank A/C	639,863,014.05	0	578,656,262.80	0
6550100 Deposit Bank Accounts	639,863,014.05	0	578,656,262.80	0
<b>6550000 Deposit Bank Account</b>	<b>639,863,014.05</b>	<b>0</b>	<b>578,656,262.80</b>	<b>0</b>
6580101 Cash	0	0	0	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	0	0
<b>6580000 Cash in Hand</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6710103 Salary advance	1,194,959.10	0	925,916.60	0
6710100 Debtors & Advances - Employees	1,194,959.10	0	925,916.60	0
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>1,194,959.10</b>	<b>0</b>	<b>925,916.60</b>	<b>0</b>
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	3,871,533.80
6740100 Other Debtors & Pre-payments	0	0	0	3,871,533.80
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,871,533.80</b>
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	174,600.00	0	0	0
6760100 Imprests	174,600.00	0	0	0
<b>6760000 Government Imprests</b>	<b>174,600.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
6790102 Receiving Inventory A/C	0	0	0	0
6790100 Other Current System A/cs	0	0	0	0
<b>6790000 Other Current Assets (System r</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7310101 General Deposits	0	0	0	0
7310100 General Deposits Items	0	0	0	0
<b>7310000 Deposits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320104 Car Loans	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320110 Court Attachments	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320120 Staff Contribution	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320127 Housing Levy	0	0	0	0
7320199 Salary Control Account	0	0	0	0
<b>7320100 Salary Deductions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7320201 Contractors Retention Money	0	639,863,014.05	0	578,656,262.80
7320200 Other General Liabilities	0	639,863,014.05	0	578,656,262.80
<b>7320000 Other Liabilities</b>	<b>0</b>	<b>639,863,014.05</b>	<b>0</b>	<b>578,656,262.80</b>
7380101 General Withholding Tax	0	0	0	0

7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	0	0	0	0
7390103 AP Liabilities	0	0	0	0
7390100 System Required Liabilities	0	0	0	0
7399999 Cash Clearing A/c	0	0	0	0
7399900	0	0	0	0
7390000 System Required Liabilities A/ cs	0	0	0	0
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	0	0	0
9910201 Exchequer Releases/ Provisioning Account	0	33,023,513,240.70	0	25,518,835,232.00
9910209 Remittances to Exchequer Miscellaneous Revenue	62,194,093.30	0	41,854,796.35	0
9910200 Exchequer Provisions	62,194,093.30	33,023,513,240.70	41,854,796.35	25,518,835,232.00
9910301 Transfers From CRF A/C to Ministries	0	0	0	0
9910300 County Transfers	0	0	0	0
9910000 Provisions	<b>62,194,093.30</b>	<b>33,023,513,240.70</b>	<b>41,854,796.35</b>	<b>25,518,835,232.00</b>
9999999 Consolidated Fund	25,455,715,222.10	0	17,502,757,778.35	0
9999900	25,455,715,222.10	0	17,502,757,778.35	0
9990000 Opening Balance Reserves	<b>25,455,715,222.10</b>	<b>0</b>	<b>17,502,757,778.35</b>	<b>0</b>
<b>Total</b>	<b>33,678,921,254.75</b>	<b>33,678,921,254.75</b>	<b>26,134,394,974.60</b>	<b>26,134,394,974.60</b>

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

**BANK RECONCILIATION STATEMENT FO 30**

**CPST COLLECTION ACCOUNT AT COOPERATIVE BANK**

**BANK RECONCILIATION STATEMENT AS AT 30<sup>th</sup> JUNE, 2024**

Kshs.

<b>Balance as per Bank certificate</b>	<b>647,614.08</b>
Less:	
1. Payments in cash Book not recorded in Bank Statement (unpresented payments Annex 1)	
2. Receipts in Bank Statement not yet recorded in cash book	-
Add: 3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
<b>Bank Balance as per Cash Book</b>	<b>647,614.08</b>

Reconciliation prepared by: S. Lemara

Signature:..... Designation..... Date.....

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

Approved by: S. Obaigwa

Signature:..... Designation..... Date.....

**BANK RECONCILIATION STATEMENT FO 30**

**PJS STANDING IMPREST ACCOUNT AT KCB**

**BANK RECONCILIATION STATEMENT AS AT 30<sup>th</sup> JUNE, 2024**

**Kshs.**

<b>Balance as per Bank certificate</b>	<b>1,883,911.42</b>
Less:	
1. Payments in cash Book not recorded in Bank Statement (unpresented payments Annex 1)	
2. Receipts in Bank Statement not yet recorded in cash book	-
Add: 3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
<b>Bank Balance as per Cash Book</b>	<b>1,883,911.42</b>

Reconciliation prepared by: S. Lemara

Signature: ..... Designation..... Date.....

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

Approved by: S. Obaigwa

Signature: : ..... Designation..... Date.....

**REPUBLIC OF KENYA**  
**F.O. 30 BANK RECONCILIATION**

From Date: 01-JUL-23 To: 30-JUN-24

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

**PARLIAMENTARY JOINT SERVICES - RECCURENT**

**Balance as per bank certificate** **1,984.35**

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

2. Receipts in Bank Statement not yet recorded in Cash Book

Less --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Add --

**Bank Balance as per Cash Book** **1,984.35**

Reviewed by : ..... Signature: ..... Date: .....

Reconciled by: ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**F.O. 30 BANK RECONCILIATION**

From Date: 01-JUL-23 To: 30-JUN-24

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

**PARLIAMENTARY JOINT SERVICES - DEVELOPMENT**

**Balance as per bank certificate** **1,059,876.95**

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

Less --

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

Add --

**Bank Balance as per Cash Book** **1,059,876.95**

Reviewed by : ..... Signature: ..... Date: .....

Reconciled by: ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**F.O. 30 BANK RECONCILIATION**

From Date: 01-JUL-23 To: 30-JUN-24

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

**PARLIAMENTARY JOINT SERVICES - DEPOSIT**

**Balance as per bank certificate** **639,863,013.75**

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

2. Receipts in Bank Statement not yet recorded in Cash Book

Less --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Add --


**Bank Balance as per Cash Book** **639,863,013.75**

Reviewed by : ..... Signature: ..... Date: .....

Reconciled by: ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

iii. GOK IFMIS Receipts and Payments Statement

		<b>STATEMENT OF RECEIPTS AND PAYMENTS</b>	
		Entity: 2043-Parliamentary Joint Services Current Period: JUL-23 To JUN-24 Compare With: JUL-22 To JUN-23	
	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	7,504,678,008.70	7,973,216,640.00
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	15,545,000.00	33,031,946.00
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
<b>TOTAL RECEIPTS</b>		<b>7,520,223,008.70</b>	<b>8,006,248,586.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	2,457,000,860.10	2,435,318,610.15
Use of goods and Services	13	3,487,992,288.35	3,369,268,257.15
Subsidies	14	0	0
Transfers to Other Government Units	15	0	0
Other Grants and Transfers	16	0	0
Social Security Benefits	17	10,952,100.00	11,908,002.00
Acquisition of Assets	18	1,562,772,256.80	2,169,494,520.45
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and Foreign Borrowing	20	0	0
Other payments	21	0	0
<b>TOTAL PAYMENTS</b>		<b>7,518,717,505.25</b>	<b>7,985,989,389.75</b>
<b>SURPLUS/DEFICIT</b>		1,505,503.45	20,259,196.25


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

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Statement of Financial Position</b>			
Entity: 2043-Parliamentary Joint Services			
Current Period: JUL-23 To JUN-24			
Compare With: JUL-22 To JUN-23			
			
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	640,924,875.00	602,867,093.55
Cash Balances	22B	0	0
<b>Total Cash And Cash Equivalents</b>		<b>640,924,875.00</b>	<b>602,867,093.55</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	1,369,559.10	-2,945,617.20
<b>TOTAL FINANCIAL ASSETS</b>		<b>642,294,434.10</b>	<b>599,921,476.35</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	639,863,014.05	578,656,262.80
<b>NET FINANCIAL ASSETS</b>		<b>2,431,420.05</b>	<b>21,265,213.55</b>
<b>REPRESENTED BY</b>			
<b>Fund Balance b/fwd</b>	25	<b>21,265,213.55</b>	<b>17,982,482.45</b>
<b>Prior Year Adjustment</b>	26	<b>-20,339,296.95</b>	<b>-16,976,465.15</b>
<b>Surplus/Deficit for the Year</b>		<b>1,505,503.45</b>	<b>20,259,196.25</b>
<b>NET FINANCIAL POSITION</b>		<b>2,431,420.05</b>	<b>21,265,213.55</b>


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

		<b>STATEMENT OF CASH FLOW</b>	
		Entity: 2043-Parliamentary Joint Services Current Period: JUL-23 To JUN-24  Compare With: JUL-22 To JUN-23	
	Note	Current Period Kshs	Previous Period Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	7,504,678,008.70	7,973,216,640.00
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	2,457,000,860.10	2,435,318,610.15
Use of goods and Services	13	3,487,992,288.35	3,369,268,257.15
Subsidies	14	0	0
Transfers to Other Government Units	15	0	0
Other Grants and Transfers	16	0	0
Social Security Benefits	17	10,952,100.00	11,908,002.00
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		56,808,352.95	145,821,569.55
<b>Prior year adjustments</b>		-20,339,296.95	-16,976,465.15
<b>Net Cash From Operating Activities</b>	A	1,585,285,038.25	2,285,566,875.10
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	15,545,000.00	33,031,946.00
Acquisition of Assets	18	1,562,772,256.80	2,169,494,520.45
<b>Net Cash Flow From Investing Activities</b>	B	-1,547,227,256.80	-2,136,462,574.45

<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and Foreign Borrowing	20	0	0
<b>Net Cash Flow From Financing Activities</b>	C	0	0
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	38,057,781.45	149,104,300.65
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		602,867,093.55	453,762,792.90
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	640,924,875.00	602,867,093.55


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

Prepared By:..... Date:.....

Reviewed By: ..... Date:.....

Approved By:..... Date:.....

vi. GOK IFMIS Notes to the Financial Statements

	<p style="text-align: center; margin: 0;"><b>NOTES TO THE FINANCIAL STATEMENTS</b></p> <p style="text-align: center; margin: 0;">Entity: 2043-Parliamentary Joint Services</p> <p style="text-align: center; margin: 0;">Current Period: JUL-23 To JUN-24</p> <p style="text-align: center; margin: 0;">Compare With: JUL-22 To JUN-23</p>
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**1 Tax Receipts**

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

**2 Social Security Contribution**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0	0
	1210400	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>

**3 Proceeds from Domestic and Foreign Grants**

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

#### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,508,895,260.00	1,211,161,553.40
Exchequer Releases/ Provisioning Account for Q2	9910201	1,524,116,603.80	1,851,172,146.55
Exchequer Releases/ Provisioning Account for Q3	9910201	1,825,462,611.20	1,242,347,117.20
Exchequer Releases/ Provisioning Account for Q4	9910201	2,646,203,533.70	3,668,535,822.85
<b>TOTAL</b>		<b>7,504,678,008.70</b>	<b>7,973,216,640.00</b>

#### 5 Transfers from Other Government Entities

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

#### 6 Proceeds from Domestic Borrowings

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

#### 7 Proceeds from Foreign Borrowings

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

**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	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0	0
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0	0
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0	0
Receipts from the Sale Plant Machinery and Equipment	3510800	0	0
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0	0
Receipts from the Sale of Strategic Reserves Stocks	3520100	0	0
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	15,545,000.00	33,031,946.00
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0	0
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0	0
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0	0
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals and Households	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0	0
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0	0

Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
<b>TOTAL</b>		<b>15,545,000.00</b>	<b>33,031,946.00</b>

#### 9 Reimbursements and Refunds

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

#### 10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>

#### 11 Other Receipts

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

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

Technical Services Fees	1590100	0	0
External Services Fees	1590200	0	0
	1930100	0	0
System Required Revenue A/cs	1990100	0	0
<b>TOTAL</b>		0	0

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	843,699,013.00	825,848,583.50
Basic Wages - Temporary Employees	2110200	0	0
Personal Allowances paid as part of Salary	2110300	1,337,920,503.00	1,371,058,084.05
Personal Allowances paid as Reimbursements	2110400	20,215,238.00	20,000,000.00
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National Social Security Schemes	2120100	20,356,471.10	1,917,666.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0	0
Social Benefit Schemes Outside Government	2120300	234,809,635.00	216,494,276.60
<b>TOTAL</b>		2,457,000,860.10	2,435,318,610.15

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	61,774,302.95	63,193,632.10
Communication, Supplies and Services	2210200	19,073,249.10	25,048,469.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	349,425,630.45	318,502,699.10
Foreign Travel and Subsistence, and other transportation costs	2210400	468,605,991.35	419,984,280.90
Printing , Advertising and Information Supplies and Services	2210500	52,200,775.75	44,088,305.65
Rentals of Produced Assets	2210600	271,338,587.20	320,598,160.75
Training Expenses	2210700	285,560,056.00	226,773,499.55
Hospitality Supplies and Servi	2210800	117,227,358.20	147,761,585.60
Insurance Costs	2210900	566,181,850.15	584,039,301.75
Specialised Materials and Supp	2211000	39,945,540.00	20,434,304.25
Office and General Supplies and Services	2211100	123,505,992.90	103,725,965.15
Fuel Oil and Lubricants	2211200	5,495,440.55	10,603,884.60
Other Operating Expenses	2211300	1,029,975,989.60	978,947,690.15
Routine Maintenance - Vehicles	2220100	6,847,645.90	2,621,103.50
Routine Maintenance - Other Assets	2220200	90,833,878.25	102,945,375.10
Exchange Rate Losses	2230100	0	0
<b>TOTAL</b>		3,487,992,288.35	3,369,268,257.15

**14 Subsidies**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0
Subsidies to Private Enterprises	2520000	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>

**15 Transfers to Other Government Units**

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

**16 Other Grants and Transfers**

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

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0	0
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	10,952,100.00	11,908,002.00
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0	0
<b>TOTAL</b>		<b>10,952,100.00</b>	<b>11,908,002.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0	0
Construction of Building	3110200	795,417,013.00	1,123,302,749.25
Refurbishment of Buildings	3110300	87,133,582.15	75,337,506.00
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and Civil Works	3110600	0	0
Purchase of Vehicles and Other Transport Equipment	3110700	7,485,700.00	0
Overhaul of Vehicles and Other Transport Equipment	3110800	0	0
Purchase of Household Furniture and Institutional Equipment	3110900	0	0
Purchase of Office Furniture and General Equipment	3111000	46,225,453.80	43,243,289.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	626,510,507.85	927,610,976.20
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0	0
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0	0
Rehabilitation of Civil Works	3111500	0	0
Purchase of Specialised Plant	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0
Domestic Lending and On-lending	4110000	0	0
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
<b>TOTAL</b>		<b>1,562,772,256.80</b>	<b>2,169,494,520.45</b>

**19 Finance Costs, including Loan Interest**

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0	0
Recurrent Bank Accounts	6530000	1,984.00	20,872,799.60
Development Bank Accounts	6540000	1,059,876.95	3,338,031.15
Deposit Bank Account	6550000	639,863,014.05	578,656,262.80
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
<b>TOTAL</b>		<b>640,924,875.00</b>	<b>602,867,093.55</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0	0
Foreign Currency and Foreign D	6590201	0	0
<b>TOTAL</b>		<b>0</b>	<b>0</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,194,959.10	925,916.60
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0	3,871,533.80
Government Imprests	6760000	174,600.00	0
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	0	0
Other Current Assets (System r	6790000	0	0
<b>TOTAL</b>		<b>1,369,559.10</b>	<b>4,797,450.40</b>

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0	0
Withholding Taxes	7380000	0	0
System Required Liabilities A/cs	7390000	0	0
Other Liabilities	7320000	639,863,014.05	578,656,262.80
<b>TOTAL</b>		<b>639,863,014.05</b>	<b>578,656,262.80</b>

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	602,867,093.55	453,762,792.90
Opening Balance Cash	22B	0	0
Opening Balance Receivables - Imprest and Clearance Accounts	23	-2,945,617.20	15,615,770.30
Opening Balance - Deposits	24	-578,656,262.80	-451,396,080.75
<b>TOTAL</b>		21,265,213.55	17,982,482.45

**26. PRIOR YEAR ADJUSTMENTS**


Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	20,339,296.95	16,976,465.15
County Transfers	9910300	0	0
<b>TOTAL</b>		20,339,297.00	16,976,465.20

## vii. GOK IFMIS Statement of Budget Execution

		Statement of Budget Execution						
		Entity: 2043-Parliamentary Joint Services						
		Current Period: JUL-23 To JUN-24						
	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0	0	0	0	0	0	0.00%
Social Security Contribution	2	0	0	0	0	0	0	0.00%
Proceeds from Domestic and Foreign Grants	3	0	0	0	0	0	0	0.00%
Exchequer releases	4	0	0	0	0	7,504,678,008.70	-7,504,678,008.70	0.00%
Transfers from Other Government Entities	5	0	0	0	0	0	0	0.00%
Proceeds from Domestic Borrowings	6	0	0	0	0	0	0	0.00%
Proceeds from Foreign Borrowings	7	0	0	0	0	0	0	0.00%
Proceeds from Sales of Assets	8	24,000,000.00	0	0	24,000,000.00	15,545,000.00	8,455,000.00	64.77%
Reimbursements and Refunds	9	0	0	0	0	0	0	0.00%
Returns of Equity Holdings	10	0	0	0	0	0	0	0.00%
Other Receipts	11	0	0	0	0	0	0	0.00%
<b>Total</b>		24,000,000.00	0	0	24,000,000.00	7,520,223,008.70	-7,496,223,008.70	31334.26%
<b>PAYMENTS</b>								
Compensation of Employees	12	2,533,042,601.00	0	30,000,000.00	2,563,042,601.00	2,457,000,860.10	106,041,740.90	95.86%
Use of goods and Services	13	3,629,857,399.00	0	75,000,000.00	3,704,857,399.00	3,487,992,288.35	216,865,110.65	94.15%
Subsidies	14	0	0	0	0	0	0	0.00%

Transfers to Other Government Units	15	0	0	0	0	0	0	0.00%
Other Grants and Transfers	16	0	0	0	0	0	0	0.00%
Social Security Benefits	17	12,000,000.00	0	0	12,000,000.00	10,952,100.00	1,047,900.00	91.27%
Acquisition of Assets	18	2,205,100,000.00	0	-530,000,000.00	1,675,100,000.00	1,562,772,256.80	112,327,743.20	93.29%
Finance Costs, including Loan Interest	19	0	0	0	0	0	0	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0	0	0	0	0	0	0.00%
Other payments	21	0	0	0	0	0	0	0.00%
<b>Total</b>		<b>8,380,000,000.00</b>	<b>0</b>	<b>-425,000,000.00</b>	<b>7,955,000,000.00</b>	<b>7,518,717,505.25</b>	<b>436,282,494.75</b>	<b>94.52%</b>

viii. GOK IFMIS Statement of Deposits

	<b>SUMMARY STATEMENT OF DEPOSITS</b>	
	Entity: 2043-Parliamentary Joint Services	
	Current Period: JUL-23 To JUN-24	
	Compare With: JUL-22 To JUN-23	
<b>Economic Item</b>	6550101 - Ministry HQ Deposit Bank A/C	
	<b>Current Period</b>	<b>Previous Period</b>
<b>Opening Balance</b>	578,656,262.80	451,396,080.75
<b>Transfers of retentions during the year</b>	62,421,954.05	131,187,038.25
<b>Payments made out of deposit account during the year</b>	1,215,202.80	3,926,856.20
<b>Closing Balance</b>	639,863,014.05	578,656,262.80
Principal Secretary <span style="float: right;">Principal Accounts Controller</span>		


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 Programmes and Sub-programmes

		<b>Budget Execution By Programmes and Sub-Programmes</b>			
		Entity: 2043-Parliamentary Joint Services Period: JUL-23 To JUN-24			
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
723000000		<b>General Administration, Planning and Support Services</b>	<b>7,763,811,050.00</b>	<b>7,350,473,121.30</b>	<b>413,337,928.70</b>
	723010000	<b>General Administration, Planning and support services</b>	7,763,811,050.00	7,350,473,121.30	413,337,928.70
746000000		<b>Legislative Training Research &amp; Knowledge Management</b>	<b>191,188,950.00</b>	<b>168,161,161.95</b>	<b>23,027,788.05</b>
	746010000		102,395,615.00	94,360,720.95	8,034,894.05
	746020000		88,793,335.00	73,800,441.00	14,992,894.00
		<b>Grand Total</b>	<b>7,955,000,000.00</b>	<b>7,518,634,283.25</b>	<b>436,365,716.75</b>

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

Prepared By:..... Date:.....

Reviewed By:..... Date:.....

Approved By:..... Date:.....