

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAYD	
DATE: 14 FEB 2023	DAY: WED
TABLED BY:	Hon Owen Baya, mps Deputy leader nagombi
CLERK-AT THE-TABLE:	Finlay's moruke

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**PARLIAMENTARY SERVICE  
COMMISSION**

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





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**PARLIAMENTARY SERVICE COMMISSION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**1. Acronyms and Glossary of Terms**

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
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.

#### **The Composition of the Commission is as follows: -**

Hon. (Dr.) Moses Wetang'ula, EGH, MP	- Speaker, National Assembly/Chairman, PSC
Hon. Sen. Joyce Kori, MP	-Vice Chair, PSC
Hon. Patrick Makau King'ola, EBS, MP	- Member
Hon. Mishi Juma Khamisi Mboko, MP	- Member
Hon. Faith Wairimu Gitau, MP	- Member
Hon. Sen. Erick Okongo Mogeni, SC, MP	- Member
Hon. Mohamed Ali Mohamed, HSC MP	- Member
Hon. Rachel Ameso Amolo	- Member
Hon. Sen. Nderitu John Kinyua	- Member
Hon. Johnston Muthama	-Member
Mr. Jeremiah M Nyegenye, CBS	-Clerk of the Senate/Secretary to 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 Organisations, Programmes to promote the ideals of Parliamentary Democracy; and
- (e) Performing other functions;

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

**(ii) Vision of the Parliament**

The Vision of the Parliament of Kenya is to be a democratic and people centred parliament.

**(iii) Mission**

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

**(iv) Core Values**

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

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

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**(b) Key Management**

- (i) The day to day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management. The composition of the Commission consists of:

	<p><b><u>RT. HON. (DR.) MOSES M. WETANG'ULA, EGH, MP</u></b> The Honourable Dr. Moses M. Wetang'ula, EGH, MP, the Speaker of the Kenya National Assembly and Chairman of the Parliamentary Service Commission. The Hon. speaker Wetangula's engagement in public service spans across forty years. Speaker Wetangula is an advocate of the High Court of Kenya and an astute debater with exceptional grasp of parliamentary practices and procedures.</p>
	<p><b><u>SEN. JOYCE KORIR, MP</u></b> Hon. Sen. Joyce Korir is the vice chairperson to the PSC, a member of the Tender and Procurement Committee and the Audit Committee of the Commission. She has served in various capacity as a leader. She is currently serving as a nominated Member of Parliament in the Senate. Previously she has served as a Councilor (2003-2013) then proceeded to become a Deputy Speaker in the County Assembly of Bomet (2013-2017). She has also served as a Women representative in the National Assembly (2017-2022).</p>
	<p><b><u>HON. PATRICK MAKAU KING'OLA, EBS, MP</u></b> Hon. Patrick Makau King'ola is a member of PSC. He is the Chairman of the Finance Committee and is also a member of Tender and Procurement Committee and Audit Committee of the Commission.</p>




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	<p><b><u>HON. MISHI JUMA KHAMISI MBOKO, MP</u></b> Hon. Mishi Juma Khamisi Mboko is a member of PSC. She is the Chairperson of the Information and Public Communication Committee and a member of the Tender and Procurement Committee of the Commission.</p>
	<p><b><u>HON. FAITH WAIRIMU GITAU, MP</u></b> Hon. Faith Wairimu Gitau is a member of PSC. She is the Chairperson of the Tender and Procurement Committee and a member of the Audit Committee of the Commission. She has an expansive work experience working with UNHCR, UN-WFP and UNESCO before joining Parliamentary Service Commission to serve in the capacity of Women Representative for Nyandarua County since 2017 to date.</p>
	<p><b><u>HON. SEN. ERICK OKONGO MOGENI, SC, MP</u></b> Sen. Erick Okongo Mogeni is a member of Tender and Procurement and Finance Committee of the Commission. He is a Lawyer by profession and has attained his Masters In Leadership and Governance from Jomo Kenyatta University</p>
	<p><b><u>HON. MOHAMED ALI MOHAMED, HSC MP</u></b> Hon. Mohamed Ali Mohamed is a member of Tender and Procurement Committee and the Finance Committee of the Commission. Before joining politics , He has served in various media stations from Pwani FM to KBC in capacity as a Radio Producer and TV producer then proceeded to KTN where he served as the Chief Investigations Editor before joining politics in 2017 as the Member of Parliament of Nyali constituency serving his 2<sup>nd</sup> term</p>

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	<p><b><u>HON. RACHEL AMESO</u></b> Hon. Ameso is a non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She is the Chairperson of the Audit Committee and Finance Committee of the Commission.</p>
	<p><b><u>HON. SEN. NDERITU JOHN KINYUA</u></b> Hon. Nderitu John Kinyua is the Chairperson of the Finance Committee of the Commission. In 2002, Hon John Nderitu Kinyua graduated from The University of Nairobi with a Degree in Bachelor of Science, Chemistry and Botany. He the proceeded to work as a medical representative in C. Mehta and Europa HealthCare LTD before joining Laborex LTD as a Key Accounts Manager. In 2007 to 2013 he served in Laikipia County Council before Joining Parliament in 2017 as the Senator of Laikipia County where he has held this position to date.</p>
	<p><b><u>HON. JOHNSTONE MUTHAMA</u></b> Hon. Johnstone Muthama is the chair of the Audit Committee of the Commission.</p>



**MR. JEREMIAH M. NYEGENYE, CBS**

The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting officer Parliamentary Service Commission.

Mr. Jeremiah M. Nyegenye, CBS is an advocate of the High Court of Kenya and a Certified Public Secretary. He is a member of the Law Society of Kenya, the Institute of Certified Secretaries of Kenya, and the Kenyan Section of the International Commission of Jurists. Mr. Nyegenye is a member of the East African Law Society and the Commonwealth Association of Legislative Counsel.

He joined the Parliamentary Service in 2007, tasked to establish a legal office in the National Assembly and later served as the inaugural Director of Legal Services. On 11th October, 2012 he was appointed as the Clerk of the Senate and the Secretary to the Parliamentary Service Commission.

Mr. Jeremiah Nyegenye is an alumnus of the Blavatnik School of Government, University of Oxford where he attended the Executive Public Leaders Programme in 2019. He holds both a Bachelor of Laws degree and a Master of Laws degree (majoring in Public International Law) from the University of Nairobi and a Diploma in Law from the Kenya School of Law. In addition, he holds Certificates in Legislative Drafting from the Institute of Advanced Legal Studies of the University of London, the International Legislative Drafting Institute, New Orleans and the International Law Institute.

In his career as a legal professional, Mr. Nyegenye has been privileged to participate in major legislative drafting assignments in Kenya and elsewhere in Africa and was part of the team which drafted the Proposed Constitution of Kenya, 2005 and the Constitution of Kenya of 2010. He also served as Secretary to the Committee of Eminent Persons on the Review of the Constitution of Kenya.

At the onset of his career, Mr. Nyegenye had a stint as a private legal practitioner and as a law lecturer at a number of institutions of higher learning. He also served for a decade as a Parliamentary Counsel in the Office of the Attorney-General, and later as a Programme Officer for the Constitution of Kenya Review Commission.

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	<p>Mr. Nyegenye has worked extensively on the legislative process in Kenya and in various African countries and has, since 2011 served as the patron of the Africa Colloquium of Legal Counsel to Parliaments. In addition, he has worked as a Legislative Drafting Consultant to the Government of Kenya and to a number of other governmental and non-governmental organisations</p>
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The Parliamentary Service Commission consists of representatives of both The Senate and The National Assembly. Membership is from both the Majority and Minority parties in both houses. There are two members who are non-MPs pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. The Speaker of the National Assembly is the Chair of the commission while the Clerk of the Senate is the Secretary to the Commission.

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(ii) The Board of Senior Management comprises of the following officers;

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


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	<p><b><u>MR. JEREMIAH W. NDOMBI</u></b> Deputy Clerk, National Assembly. <b>Member</b></p>
	<p><b><u>MR. MOHAMMED ALI MOHAMMED</u></b> Deputy Clerk, Senate. <b>Member</b></p>
	<p><b><u>MS. EUNICE GICHANGI</u></b> Deputy Clerk, Senate. <b>Member</b></p>
	<p><b><u>PROF. NYOKABI KAMAU</u></b> Executive Director, Centre for Parliamentary Studies and Training. <b>Member</b></p>

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	<p><b><u>MR. ANTHONY T. NJOROGE</u></b> Director, Litigation and Compliance. <b>Member</b></p>
	<p><b><u>MR. DOUGLAS NG'ANG'A</u></b> Director, Human Capital &amp; Administrative Services <b>Member</b></p>
	<p><b><u>MR. JOEL K. IRUNGU</u></b> Director, Finance and Accounting Services <b>Member</b></p>
	<p><b><u>MR. MARTIN MASINDE</u></b> Director, Parliamentary Budget Office <b>Member</b></p>

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	<p><b><u>MR. STEVE APOPO</u></b> Director, Speaker's Office, (National Assembly) <b>Member</b></p>
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**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June, 2023 and who had direct fiduciary responsibility was:

No.	Designation	Name
1.	Accounting Officer	Mr. Jeremiah M. Nyegenye , CBS

**(d) Fiduciary Oversight Arrangements**

**(i) Finance, Audit, Tender and Procurement Committee activities: -**

- Committee of the Commission on Finance – Budget and Finance approval and analysis.
- Committee of the Commission on Tender and Procurement which oversees tendering and procurement matters.
- Committee of the Commission on Audit – Review and monitoring of activities and policy implementation.

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**Finance**

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

**Audit Committee**

- Sen. Johnson Muthama- **Chairperson**
- Sen. Joyce Korir, MP
- Hon. Faith Gitau, MP

**Tender and Procurement**

- Hon. Faith Gitau, MP - **Chairperson**
- Sen. Joyce Korir, MP
- Hon. Mohamed Ali, HSC, MP
- Hon. Mishi Mboko, MP
- Hon. Rachel Ameso Amolo, MP

**(ii) Parliamentary Committee Activities**

- Public Accounts Committee which deals with reports of National Entities.
- 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 also inspects and audits the books of Parliamentary Service Commission.

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**(e) Parliamentary Service Commission Headquarters**

**Parliamentary Service Commission**

P.O. Box 41842-00100

Parliament Building

Parliament Road

County Hall,

**NAIROBI, KENYA**

**Parliamentary Service Commission Contacts**

Telephone: (+254) 2221291

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

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

**(f) Parliamentary Service Commission Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000-00200 City Square

**NAIROBI, KENYA**

**(g) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084 - 00100

**NAIROBI, KENYA**

**(h) Principal Legal Adviser**

Director Litigation and Compliance

Parliamentary Service Commission

Parliament road

P.O. Box 41842 - 00100

**NAIROBI - KENYA**

### **3. Statement of Governance**

#### **Overview**

The Parliamentary Service Commission is committed to a strong Governance framework. Through its strategic plan, the Commission recognizes that good governance alongside integrity, transparency and accountability are some of the national values and principles of governance as provided for in Article 10 of the Constitution. Additionally, it is an essential ingredient for efficient service delivery in all sectors of the economy. Legislature plays a big role in actualizing the national values and principles of governance. Good governance as a precursor to sustainable development and democracy calls for increased transparency and accountability. In recognition of the importance of good governance, the core values of the Parliamentary Service Commission are: - Professionalism, Impartiality, Responsiveness, Integrity and Accountability, Cooperation and Consultation and Inclusiveness.

The Commission has instituted systems and structures and internal governing bodies to ensure that highest standards of corporate governance are maintained at all levels of management and by complying with the provision of the Constitution of Kenya 2010 as well as other relevant Laws such as Leadership and Integrity Act, 2012, PFM Act, 2012 Regulations 2015, PPDA Act 2015, Regulations 2020, Leadership and Integrity Act 2012, Parliamentary Service Commission Code of Conduct and Ethics among others. The governance processes and systems assist the Commission and the senior management is setting the strategic goal and objectives as well as proper policies.

The Parliamentary Service Commission is responsible for the governance of the institution and the Commissioners are committed to fulfilling their fiduciary responsibilities and this is evidenced by the commitment made by each individual commissioner by signing the Leadership and Integrity Code upon taking the oath of office and living by that commitment. The Commission recognizes that good corporate governance is essential in supporting management to deliver the strategic objectives to attain the mission and vision of Parliament.

## **Parliamentary Service Commission**

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#### **The Role of the Commission**

The PSC is one of the Independent Commissions in Kenya established under Article 127 of the Constitution of Kenya to ensure smooth functioning of the Houses of Parliament i.e Senate of Kenya and National Assembly of Kenya. The specific roles of the Commission include:-

- i. Providing services and facilities to ensure the efficient and effective running of Parliament
- ii. Constituting offices in the Parliamentary Service and appointing and supervising office holders;
- iii. 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;
- iv. Undertaking singly or jointly with other relevant organizations, programs to promote the ideals of parliamentary democracy; and
- v. Performing functions necessary to the well-being of the Members and staff of Parliament

The Commission is responsible for its agenda. The Chairman and the Secretary to the Commission come up with the agenda for Commission meetings.

#### **Commission size, Independence and Appointments**

The Commission comprises 10 members as follows:-

- i. The Speaker of the National Assembly as Chairperson
- ii. The Vice-chairperson elected by the Commission members
- iii. Seven members appointed by Parliament from among its members of whom
  - a. Four (of which two are women) are nominated by both Houses by party or coalition of parties that form the National Government
  - b. Three (at least one woman) are nominated from both Houses by parties not forming the National Government
- iv. One man and one woman appointed by Parliament from among persons who are experienced in public affairs, but are not Members of Parliament
- v. Secretary to the Commission – Clerk of Senate.

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**Separation of Powers and duties of the Chairman and the Secretary the Commission**

The Chairman of the Commission and the Secretary have separate and distinct roles and functions which ensures independence of the Senior Board of Management. There is therefore a balance of power, increased accountability and clear definition of responsibilities.

The specific roles and responsibilities of the Chairman, Secretary and individual Commissioners is stated in the Commission Charter.

**Commission Operations**

The Commission meets frequently. In the financial year 2022/2023, the Commission held 35 number of meetings. The structure and organization of the meetings are clearly indicated in the draft Commission Charter.

**Commission Remuneration**

The remuneration of the Parliamentary Service Commissioners is set by the Salaries and Remuneration Commission and is fully adhered to.

**Training and Development**

Commission members undergo regular training and capacity building to enable them fulfill their responsibilities. During the financial year under review, the Commission being relatively new engaged in orientation training facilitated by credible and professional bodies on areas of Governance, Financial Management and Risk Management among other topics. The Commission and Commission Committees underwent the following trainings during the year under review:-

<b>Training Date</b>	<b>Commission Committee</b>	<b>Training/Trainer</b>
18th to 22nd July, 2022	Commission Committee on Security and Development	Kenya Institute of Management (KIM)
9th to 21st December, 2022	Parliamentary Service Commission	Induction Training by Crowne Agency
7th to 15th January 2023	Commission Committee on Members welfare	Induction Training by IHRM
27th January to 6th February 2023	Commission Committee on Security and Development	Induction Training by IHRM

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12th - 19th February 2023	CPST Board	Induction training by SCAC
12th - 22nd April 2023	Commission Committee on Finance, Audit and Tender & Procurement	Induction training by IHRM
6th May, 2023 and 15th May, 2023.	Commission Committees on Staff Welfare and Information and Public Communication	Induction Training by Amplify FZE
26th August to 5th September, 2023	Commission Committee on Audit	Training by IIA

#### **Internal and External Audit**

The Commission has established a robust internal audit function which reports to the Secretary to the Commission administratively and to the Commission Committee on Audit functionally. The Commission is further subject to external audit by the Auditor General as per the Law. Several opinions of the internal audit and the external auditor have led to establishment of good structures of governance. In the FY 2021/2022 the Commission vote 2041 was issued with an unqualified opinion on the financial statements which is an indication of the commitment to principles of good governance.

#### **Commission Committees**

The Parliamentary Service Commission has established two statutory committees namely:-

- i. The Parliamentary Pensions Management Committee and
- ii. The Commission Committee on Audit.

The Commission has also established other committees for ease of oversight and administrative purposes. The Committees are as follows:-

- i. Commission Committee on Members welfare
- ii. Commission Committee on Staff Welfare
- iii. Commission Committee on Procurement
- iv. Commission Committee on Finance
- v. Commission Committee on Information and Public Communication
- vi. Centre for Parliamentary Studies and Training Board

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**Commission Committee on Audit**

This is one of the committees established in pursuit of good corporate governance.

**Membership**

The commission committee on audit comprises three non-executive Commissioners and three members of management from each vote at PSC. In accordance to with the PFM regulations and guidelines, the committee is chaired by an independent Commissioner who is not a Member of Parliament. The Head of Internal Audit is the Secretary to the commission audit committee.

**Current membership**

Hon. Johnston Muthama	-	Chairman
Hon. Sen. Joyce Korir	-	Vice Chair PSC – Member
Hon. Faith Gitau	-	Member
Mr. Jeremiah Ndombi	-	Deputy Clerk, National Assembly
Ms. Eunice Gichangi	-	Deputy Clerk, Senate
Maj Kirugu Majiba	-	Director, Security
Mr. George O. Arum	-	Director, Internal Audit.

**Functions of the Commission Audit Committee**

This is a statutory committee with its roles and responsibilities clearly stipulated under the Public Finance Management Act 2012 Regulations 2015. During the year under review, the committee held five (5) meetings and discussed eight (8) reports.

The committee is required to review financial, audit and internal control matters in supporting the Commission which is responsible for the Financial Statements. The committee is also expected to receive reports from the internal audit, external audit and management as appropriate.

The responsibilities and the role of the Commission Audit Committee includes:-

- i. Monitoring, overseeing and evaluating the duties and responsibilities of management, the internal audit and the external auditors
- ii. Determining that all major issues reported by internal audit function, the external auditors and other outside advisors have been satisfactorily resolved;
- iii. Reporting to the Commission all important matters pertaining to the Commission's control processes;

- iv. Review the internal and external audit findings and recommend corrective and preventive actions where necessary, among other roles

### **Risk Management and Internal Control**

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

### **Governance Policies**

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

### **Commission Charter**

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

### **Code of Ethics and Conduct**

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

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**Conflict of Interest**

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

## **Parliamentary Service Commission**

### **Annual Report and Financial Statements for the year ended 30th June 2023**

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#### **4. Statement by the Chairman, Parliamentary Service Commission**

It is my honor and privilege to present the annual financial report of the Parliamentary Service Commission (Vote 2041) of Kenya for the financial year 2022/2023, a document that exemplifies our dedication to transparency, accountability, and the responsible stewardship of public resources. As we navigate the intricate landscape of financial management, this report underscores the achievements and milestones that underscore our commitment to fulfilling our legislative, representative, and oversight mandates.

This Statement, highlighting specific activities undertaken under the key thematic areas by the Parliamentary Service Commission during the Financial Year 2022- 2023, is made in compliance with Section 81(2) (f) of the Public Finance Management Act, 2012. This provision requires, that at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the national government entity's performance against predetermined objectives.

The Parliamentary Service Commission is established as Constitutional Commission under Article 127 of the Constitution. Article 127 (6) provides that the Commission is responsible for, among other things, providing services and facilities to ensure the efficient and effective functioning of Parliament; constituting offices in the Parliamentary Service and appointing and supervising office holder in those offices; preparing annual estimates of expenditure for submission to the National Assembly and exercising budgetary control over the Service; and perform such other functions as may be necessary for the wellbeing of the Members of Parliament.

The PSC (Vote 2041), being one of the Services and reporting entity under the Parliamentary Service Commission implements Senate Affairs Programme, Senate derives its mandate from Article 96 of the Constitution. Broadly, the roles of the Senate are **Representation, Oversight and Legislation**. The Members of Parliament of the Senate play the following roles: represents the counties, and serves to protect the interests of the counties and their governments, participates in the law-making function of Parliament by considering, debating and approving Bills concerning counties, as provided in Articles 109 to 113, determines the allocation of national revenue among

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counties, as provided in Article 217, and exercises oversight over national revenue allocated to the county governments and participates in the oversight of State officers by considering and determining any resolution to remove the President or Deputy President from office in accordance with Article 145.

Parliamentary Service Commission as over the years received its funding from the National Treasury which has enabled us to deliver service efficiently and effectively.

The Vote is vested with the following mandates:

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

The Parliament 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

## **Parliamentary Service Commission**

### **Annual Report and Financial Statements for the year ended 30th June 2023**

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accomplishments stand as a testament to our dedication to advancing the welfare of our fellow citizens and upholding the sanctity of the rule of law.

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

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

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

In conclusion, this financial report is a reflection of our journey - a journey marked by achievements, challenges, and an unrelenting dedication to our nation's progress. As we celebrate our successes, let us remain steadfast in our pursuit of excellence, cognizant of the work that lies ahead. I extend my deepest gratitude to the members of the Senate, our committed staff, and our valued stakeholders for their unwavering support. Together, we shall continue to navigate the path of progress, guided by the principles that define our democratic institution.

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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Pursuant to Article 254(1) of the Constitution, 2010, the PSC will be submitting its report for the Financial Year 2022/2023 to the President and to Parliament. This Annual Report comprehensively outlines the PSC's key achievements in the implementation of its strategic objectives towards the attainment of its vision of *a Democratic and People-Centred Parliament*. The Report also outlines challenges experienced during the implementation and makes recommendations, both operational and of policy nature that address these challenges.

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

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

## Parliamentary Service Commission

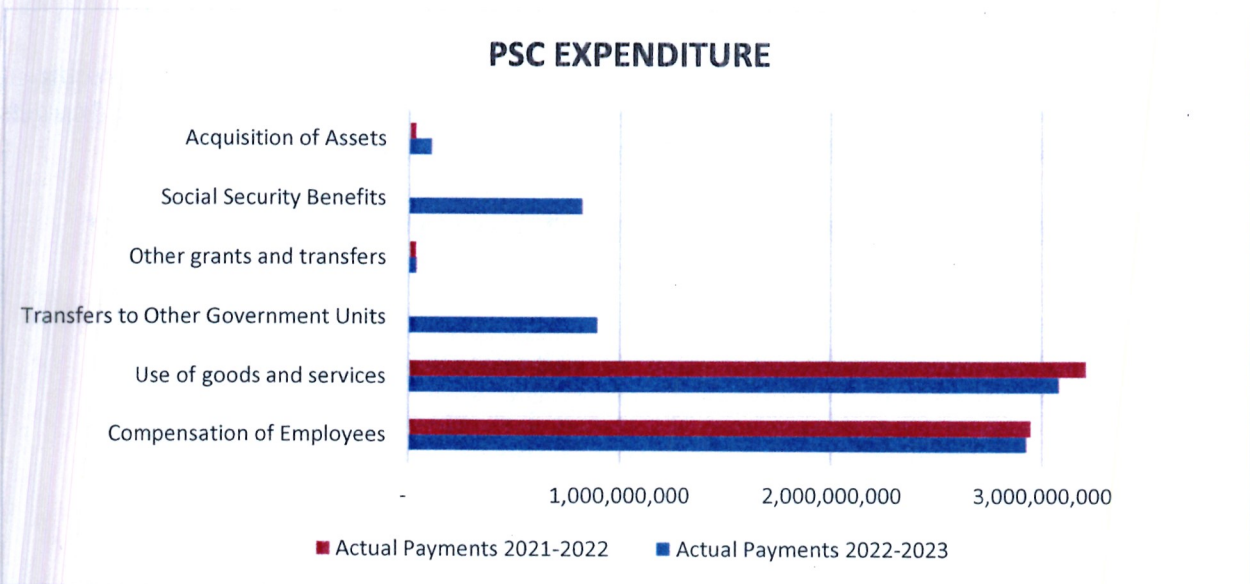
### Annual Report and Financial Statements for the year ended 30th June 2023

#### 5. Statement by the Clerk of the Senate /Secretary to the Parliamentary Service Commission

It is my pleasure to present the annual report and financial statements of the Parliamentary Service Commission (PSC) for the financial year ended 30<sup>th</sup> June 2023. The Parliamentary Service Commission implements:

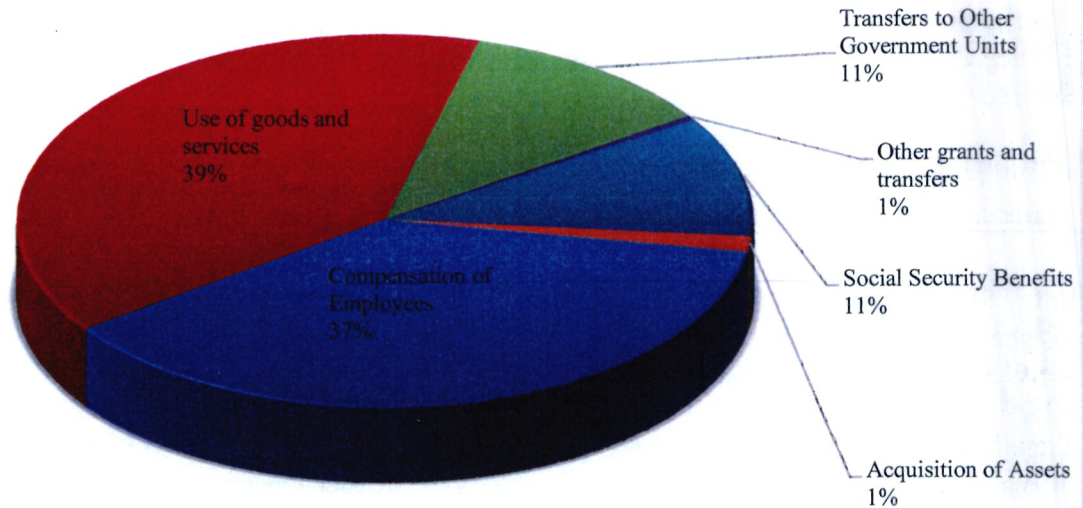
- The Senate Affairs Programme with an objective to strengthen the representation, legislative capacity and oversight function of the Senate.

In the Financial Year under review, the PSC had a total approved budget of KShs. 8,950,000,000 of which all is for recurrent expenditure. The recurrent expenditure includes KShs. 2,925,788,505 for Compensation to Employees; KShs. 3,078,459,190 for Use of Goods and Services; KShs. 893,900,000 for Transfers to Other Government Units; KShs. 37,016,390 for Other Grants and Transfers; KShs. 823,333,246 for Social Security Benefits; and KShs. 106,577,143 for Acquisition of Assets. The PSC expenditures are financed by exchequer receipts.



The total receipts accrued for the PSC during the financial year amounted to KShs. 7,986,036,008. By the end of 2022/2023, PSC had utilized KShs. 7,865,074,473 indicating an under expenditure of KShs. 120,961,536. The fund balance held by the PSC at the end of the financial year is KShs. 120,961,536 as cash and cash equivalent.

### **Budget Utilisation as Per Economic Items**



The utilization of resources allocated translates to an 89% budget performance. The recurrent expenditure performance is 88% which translates to 88% achievements of the outputs and targets approved for the financial year 2022/2023 Programme Based Budget.

The performance in recurrent expenditure is mainly attributed to the delays in provision of exchequer

*Sign*

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

**6. Statement of Performance against Predetermined Objectives for the FY2022/23**

**Introduction**

Parliamentary Service Commission is guided by its Strategic Plan 2019-2030. The strategic pillars and strategic objectives that were implemented in FY 2022/2023 and going into the medium term. The ultimate mission is to facilitate Members of Parliament to effectively and efficiently discharge their Constitutional mandate of representation, legislation and oversight. The strategic Plan has the following Strategic Pillars and Objectives;

<b>Strategic Pillar (SP)</b>		<b>Strategic Objective (SO)</b>	
<b>SP 1</b>	Effective Representation, Legislation and Oversight	<b>SO 1</b>	To improve the process of representation, legislation and oversight
		<b>SO 2</b>	To strengthen the capacity of Members of Parliament to execute their constitutional mandate
		<b>SO 3</b>	To strengthen devolution and the capacity of devolved Units and constituency offices
		<b>SO 4</b>	To mainstream monitoring and evaluation for legislation and oversight
		<b>SO 5</b>	To strengthen knowledge and evidence based decision making in the legislature
		<b>SO 6</b>	To Develop the Capacity and Capability of CPST as a Centre of Excellence in Legislative Studies
<b>SP 2</b>	Excellence in Service delivery	<b>SO 7</b>	To institutionalize performance management systems across the Parliamentary Service
		<b>SO 8</b>	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner
		<b>SO 10</b>	To enhance staff wellness for efficient service delivery
<b>SP 3</b>	Public Trust	<b>SO 11</b>	To enhance the involvement of the public in legislation and oversight
		<b>SO 12</b>	To strengthen parliamentary diplomacy, partnerships and linkages
		<b>SO 13</b>	To enhance parliamentary outreach and promote ideals of parliamentary democracy
<b>SP 4</b>	Embrace and Implement and E-Parliament	<b>SO 14</b>	To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery
		<b>SO 15</b>	To leverage on ICT in all processes and operations of Parliament
<b>SP 5</b>	Embrace Green	<b>SO 16</b>	To Adopt and Implement Modern Energy Management Systems in Parliament Strategies

**Parliamentary Service Commission**

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

Strategic Pillar (SP)		Strategic Objective (SO)	
	Compliant Parliament	SO 17	To Adopt and Implement Modern Waste Recycling Technologies in Parliament
SP 6	Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament	SO 18	To create a Parliamentary Square
		SO 19	To provide adequate facilities for Members and staff of Parliament
SP 7	Enhanced and sustained Financial Resource Base	SO 20	To Mobilize Sufficient Financial Resources to Fund Parliamentary Programs Strategies
		SO 21	To Enhance Efficiency in Procurement of Goods and Services Strategies
		SO 22	To Enhance Efficiency in Resource Utilization, Monitoring and Evaluation Strategies

**Progress on the attainment of Strategic Objectives**

During the Financial Year 2022/23 the Vote facilitated various pieces of legislations, motions, statements, petitions, oversight over utilization of public resources and institutional capacity building key of which are highlighted in the table below;

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Senate Affairs	To improve the process of representation, legislation and oversight	Strengthened Democratic Governance	Number of Bills, Motions, Petitions and Statements considered and or passed	In the FY 2022/23 the Senate considered and passed 31 Bills, 61 Motions, 33 Petitions and 406 Statements	Key among tis were the Division of Revenue and the County Allocation Bills
	To strengthen devolution and the capacity of	Strengthened Democratic Governance	i) Timely consideration and approval of the Division of	i) Senate considered and passed Division of Revenue Bill	

**Parliamentary Service Commission**

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

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
	devolved Units		Revenue Bill and the County Allocation Bill ii) Organise and Participation in Senate <i>Mashinani</i> , Devolution Conference, and the Legislative Summit.	and the County Allocation Bill ii) Held Senate <i>Mashinani</i> , Devolution Conference, and the Legislative Summit.	
	To strengthen parliamentary diplomacy, partnerships and linkages	Enhanced Parliamentary Image for Sustained Public Engagement	i) Parliament of Kenya Membership and active participation in regional and international Parliamentary Associations and Organizations ii) Participation in 2022 East Africa Community EALA games iii) Number of visiting delegations hosted	i) Senate participation in the following was sustained i.e. Pan African Parliament (PAP), Commonwealth Parliamentary Association (CPA), Inter-Parliamentary Union (IPU), Organization of African, Caribbean and Pacific States (OACPS), and International Conference on the Great Lakes Region (ICGLR), among other ii) PSC and the Senate participated in	

**Parliamentary Service Commission**

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

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				the 2022 EAC EALA games iii) Hosted and facilitated 87 delegations during the financial year	
	To strengthen the capacity of Members of Parliament to execute their constitutional mandate	Strengthened Democratic Governance	No.of Papers Laid	Senate considered 678 papers. This include reports of participation in meetings, conferences and retreats with key stakeholders i.e. MDAs and the County Governments related to the mandates of the respective Committees	
	To enhance the involvement of the public in legislation and oversight	Enhanced Parliamentary Image for Sustained Public Engagement	i) Live broadcast of both House and Committee proceedings ii) Newspaper Advertisements and invitation of public memoranda	i) All House proceedings and some Committee proceedings were live broadcasted during the year ii) All the activities on legislation representation and oversight involved Public participation and stakeholder engagement	

**Parliamentary Service Commission**

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

<b>Program</b>	<b>Strategic Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Comments</b>
				by way of newspaper advertisement.	
	To enhance parliamentary outreach and promote ideals of parliamentary democracy	Enhanced Parliamentary Image for Sustained Public Engagement	Leadership round table conferences and meetings with private sector and other stakeholders	Held 6 round table conferences/ meetings with the private sector and the Media	
	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner	Effective and Efficient Utilization of Resources for Positive Impact	Training and other capacity building activities	In the Financial Year 2022/2023 the vote increased the percentage of staff trained to 85%	

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

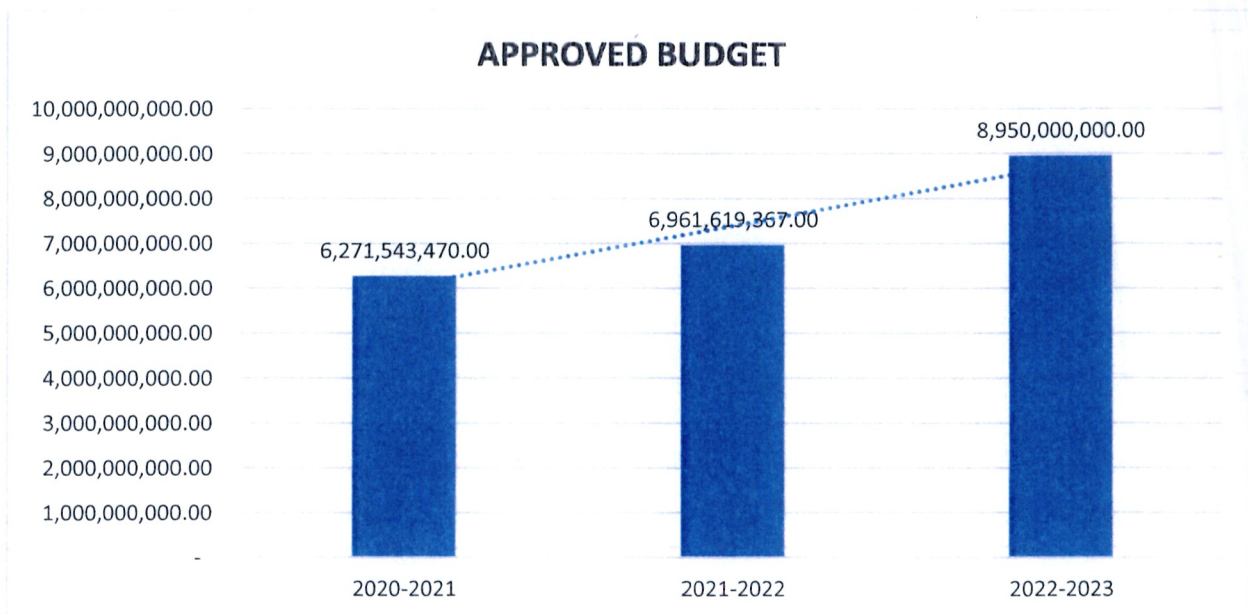
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**7. Management Discussion and Analysis**

The Parliamentary Service Commission Vote R2041 catered for the recurrent operations of the Parliamentary Service Commission as a corporate body and the Senate. The budget for the Financial Year 2022/2023 was meant for among other programmes the transitioning from the 12<sup>th</sup> Parliament to the 13<sup>th</sup> Parliament. The resources were utilised to prepare the new Members of Parliament and PSC Commissioners to effectively legislate, represent and oversight by training and providing services and facilities to ensure the efficient and effective functioning of Parliament.

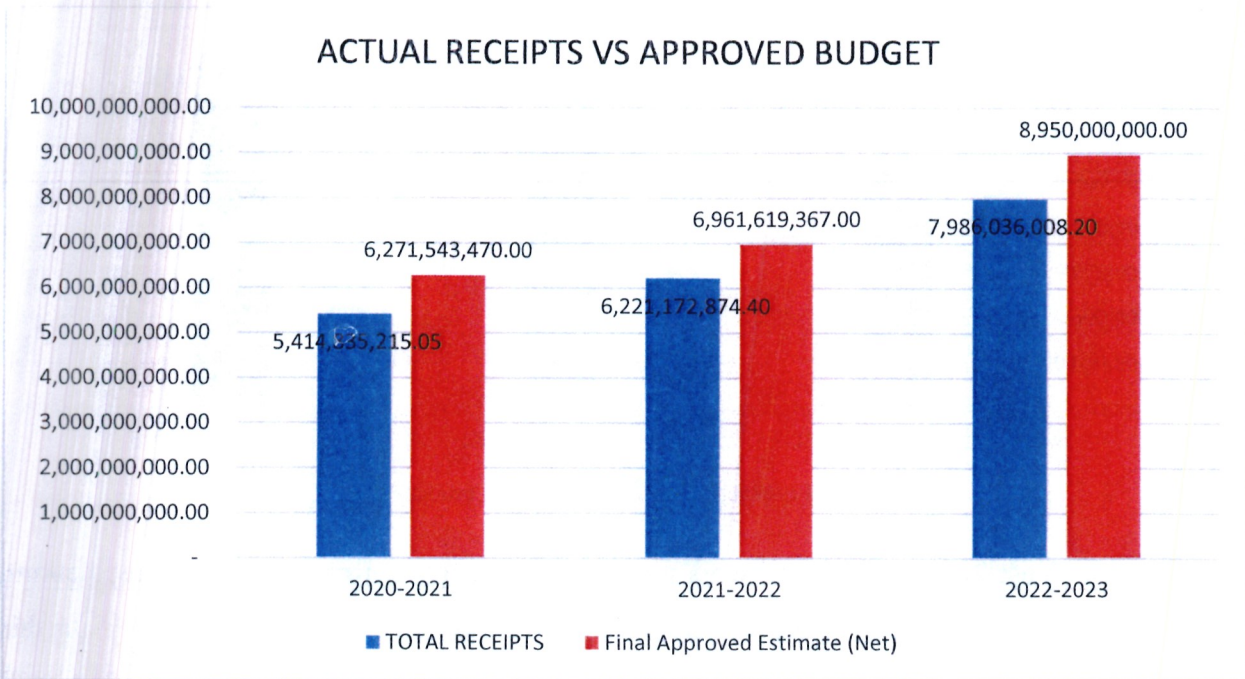
The major output during this period were the swearing in of Hon. Members, induction of Members, constitution and induction of committees and vetting of public officials appointed to public offices, outreach and capacity building for Members and staff. Senate successfully constituted its leadership and the requisite house committees, also the Parliamentary Service Commission was fully constituted with its committees and inducted.

PSC Vote 2041 entirely depends on National exchequer for funding and during the period FY2020/21 to FY2022/23 was allocated KES. 6,271,543,470, KES. 6,961,619,367, and KES. 8,950,000,000 respectively.

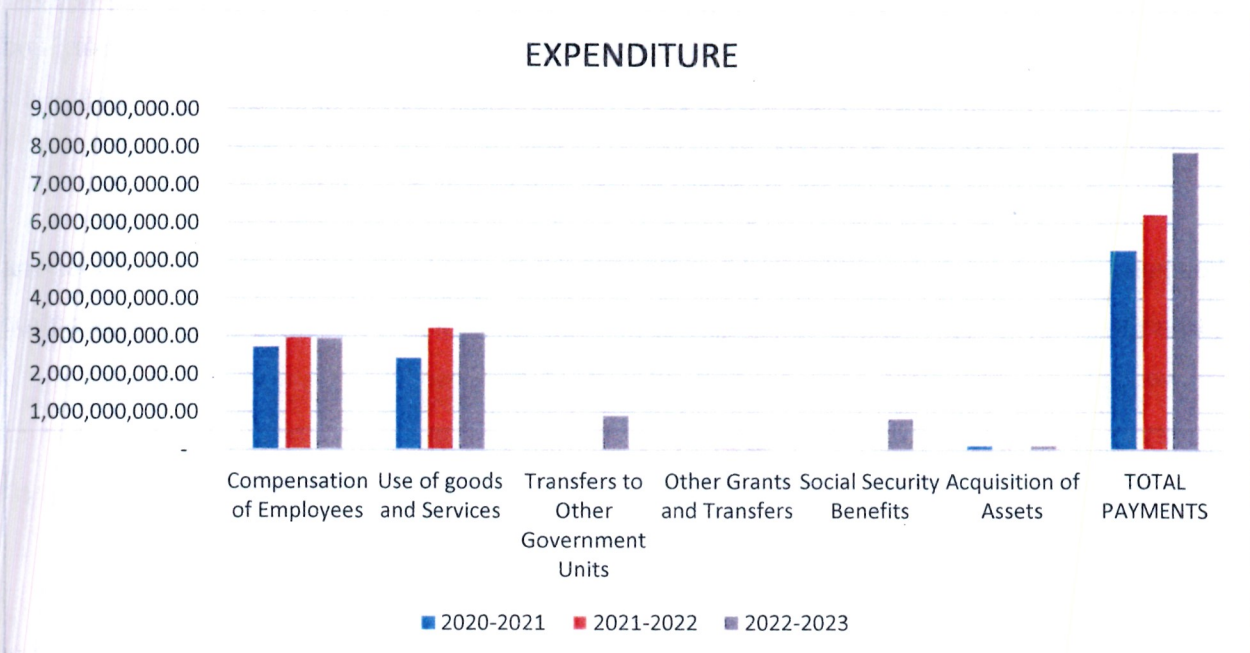


**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

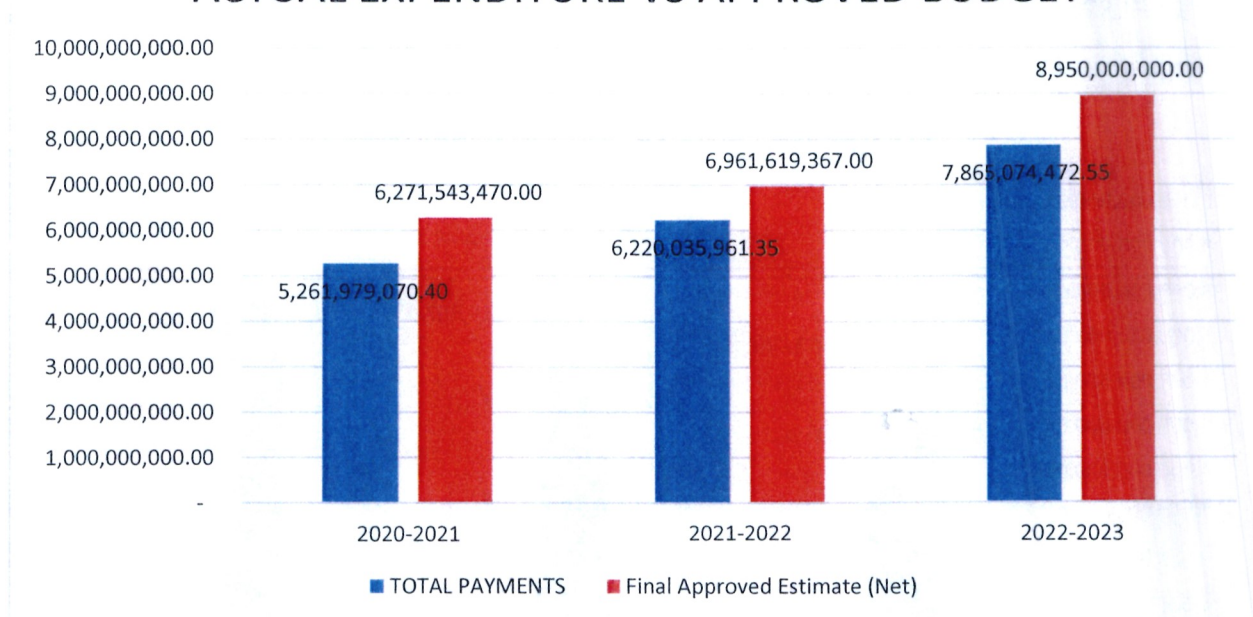
The actual receipts for the period FY2020/21 to FY2022/23 was KES. 5,414,835,215, KES. 6,221,172,874 and KES. 7,986,036,008 respectively. This translated to 86%, 89% and 89% exchequer received against the approved budget.



The actual expenditure for the period FY2020/21 to FY2022/23 was KES. 5,261,979,070, KShs. 6,220,035,961 and KES. 7,865,074,473 respectively. This translates to an absorption rate of 84%, 89% and 88% respectively.



### ACTUAL EXPENDITURE VS APPROVED BUDGET



The Financial Year 2022/2023 annual work plans and the budget Estimates were prepared taking cognizance of the electioneering process culminated in August, 2022 General Elections. In this respect, the Estimates had to provide for one off activities related to the transition from 12<sup>th</sup> Parliament to 13<sup>th</sup> Parliament. Considering the nature of Legislative work towards and immediately after the elections the Commission and the Senate undertook most activities that involved trainings and induction for Commissioners, House leadership, Senators and Staff within the first quarter of the Financial Year 2022/2023. The Vote also facilitated Hon. Senators and Commissioners with facilities intended to operationalize their offices both in Nairobi and at the County level for effective service delivery.

The major achievements based on the planned outputs/services include provision of services and facilities to Members to enable them fulfil their constitutional mandate of legislation representation and oversight. Co-ordination and management of the Commission’s activities. Organizing various capacity building programmes for Commissioners Senators and staff. The Senate published 31 Bills, considered 61 motions; considered 33 petitions; considered 406 statements; laid 678 papers and hosted 87 delegations.

The main challenge experienced during the period under review in budget implementation was

## **Parliamentary Service Commission**

### **Annual Report and Financial Statements for the year ended 30th June 2023**

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frequent delays in Exchequer releases from the Treasury as a result of economic slowdown. To address this challenge, PSC will explore opportunities for engagement with various stakeholders key among them the National Assembly Budget and Appropriations Committee and the National Treasury for adequate resource allocation and exchequer releases. The institution will also have enhanced public participation and outreach in its programmes and activities.

In the Financial Year 2023/24 the Vote has been allocated KES.911 Million and projection of KES 1.6 Billion and KES 1.8 Billion for the FY 2024/25 and 2025/26 respectively for recurrent expenditure. The significant reduction in the budget for PSC Vote 2041 is as a result of the vote being split to have PSC Vote 2041 and Senate Vote 2044.

The Commission has planned to implement the following key activities within the 2023/24 - 2025/26 MTEF period: capacity building for Commissioners, Commission Committees and staff; improving the working environment for Members and staff-provision of essential working tools and facilities; public participation in parliamentary business; enhancement of parliamentary diplomacy; putting in place audit systems to ensure prudent financial management; undertaking regular audits to manage risk and ensure prudent financial management as well as outreach, wellness and sports to enhance parliamentary image for sustained public engagement.

## **8. Environmental and Sustainability Reporting**

### **i) Sustainability strategy and profile**

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

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

### **ii) Environmental performance**

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

#### **i. Strategic Pillar V-Embrace Green Compliant Parliament**

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

storage and disposal of obsolete furniture. This is also being undertaken through the use

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

**iii) Employee welfare**

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

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

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

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

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

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

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

The specific objectives of this policy are to -

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

**iv) *Market place practices-***

The Parliamentary Service Commission has put in place the following practices with respect to:

**a) *Suppliers***

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

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

**b) Customers/ Constituents**

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

- (i) Ensured public participation in the development of reporting templates and tools.
- (ii) Responded to all technical queries from constituents on financial reporting and internal auditing within 14 days.
- (iii) Ensured all reports, developed tools, templates and resources are available for use by our constituents through various forums including the Parliamentary Service Commission website.
- (iv) Ensured constant communication to our key stakeholders on any areas of development.

**c) Stakeholders**

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

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

**v) Community Engagements**

**Participation in Standard Chartered Marathon**

In the Financial Year 2022/2023, staff from the Parliamentary service Commission participated in the Standard Chartered Marathon which brings together world renowned athletes and marathon enthusiasts to take in an event that raises funds for the "seeing is believing" initiative. This initiative calls for the eradication of avoidable blindness among children under the age of nine years. The initiative was launched in 2003, as part of Standard Chartered Bank 150th anniversary celebrations. Since its launch, the "seeing is believing" program has helped more than 23 million people, giving more than 2.78 million people their sight back.

Proceeds from the Marathon also supports the Future Makers global initiative to tackle

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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social and economic inequality focusing on disadvantaged young people, women and persons living with a disability.

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

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

The Clerk of the Senate/Secretary of the Parliamentary Service Commission is the accounting officer responsible for the preparation and presentation of the Parliamentary Service Commission financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the Parliamentary Service Commission 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 Parliamentary Service Commission financial statements give a true and fair view of the state of Parliamentary Service Commission transactions during the financial year ended June 30, 2023, and of the Parliamentary Service Commission financial position as at that date. The Clerk of the Senate/Secretary of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the commission, which have been relied upon in the preparation of the Parliamentary Service Commission financial statements as well as the adequacy of the systems of internal financial control.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission confirms that the entity has complied fully with applicable government regulations and the terms of external financing

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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covenants (where applicable), and that the Parliamentary Service Commission 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 Parliamentary Service Commission financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The Parliamentary Service Commission financial statements were approved and signed by the Accounting Officer on **27<sup>th</sup> September 2023**.



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

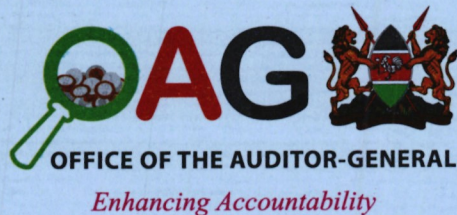


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Ag. Deputy Director, Finance and Accounting  
Name: Antony Ndubi  
ICPAK NO. 14485

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of the Parliamentary Service Commission set out on pages 1 to 28, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Service Commission as at 30 June, 2023 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **1. Pending Bills**

Note 12.1 to the financial statements and as detailed out in Annex 1 reflects pending bills balance of Kshs.240,645,617 which were not settled as at 30 June, 2023 but were carried forward to 2023/2024 financial year. No plausible explanation was provided for non-payment of the pending bills before the end of the financial year.

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

#### **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.8,950,000,000 and Kshs.7,986,036,008 respectively resulting to an under-funding of Kshs.963,963,992 or 11% of the budget. Similarly, the Commission expended Kshs.7,865,074,472 against an approved budget of Kshs.8,950,000,000 resulting to an under-expenditure of Kshs.1,084,925,528 or 12% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is however, not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. The issues remained unresolved, as the Management is awaiting recommendations of the Parliamentary Committee.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Compensation of Employees**

The statement of receipts and payments reflects an amount of Kshs.2,925,788,505 in respect of compensation of employees as disclosed in Note 2 to the financial statements. Included in this amount is Kshs.536,884,544 relating to basic wages of temporary employees at the Constituency offices. However, the amount was not supported with documentary evidence on the approved salary scales of the County offices staff. This is contrary to Regulation 22(1) of the Parliamentary Service (Constituency Offices) Regulations, 2015, which states that a member shall initiate recruitment of all constituencies office staff and determine their terms of employment and salary scales.

Further, County offices did not remit Pay As You Earn (PAYE), resulting to arrears, penalties and interest amounting to Kshs.11,495,100 which is contrary to Section 37(1-2) of the Income Tax Act, 2012.

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

#### **2. Procurement of Office Supplies and Services, Accommodation and Transport Service at County Offices**

The statement of receipts and payments reflects an expenditure of Kshs.3,078,459,190 in respect of use of goods and services as disclosed in Note 3 to the financial

statements. The amount includes Kshs.485,117,568 relating to other operating expenses out of which Kshs.16,752,300 was incurred on office supplies and services, food & accommodation and transport services at the County offices. The expenditure was paid in cash contrary to cash purchase threshold of Kshs.50,000 per item per financial year for goods and services as per the second schedule threshold matrix of Public Procurement Act Regulations, 2020. The Management of the County office did not use alternative procurement methods as required under Section 91 of the Public Procurement and Asset Disposal Act, 2015.

Management was therefore in breach of the law.

### **3. Lack of Assets Register and Ownership Documents**

As disclosed in Annex 2 to the financial statements, the summary of fixed assets register reflects assets with a historical cost brought forward and additional amount during the year of Kshs.8,303,742,588 and Kshs.106,577,142 respectively, totalling to Kshs.8,410,319,731 as at 30 June, 2023. However, the Commission did not maintain an asset register during the year to keep track of the assets contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015. It was also observed that the assets held by the Commission have no identification or tag numbers indicated on them contrary to the guidelines on asset and liability management.

Further and as previously reported, ownership documents for the parcels of land holding; the Main Parliament Building, Center for Parliamentary Studies and Training, Juvenile Court House, County hall and Protection House were not provided for audit review.

In the circumstances, existence and ownership of assets owned by the Parliamentary Service Commission could not be confirmed.

### **4. Taxes Owed to Kenya Revenue Authority**

The Kenya Revenue Authority i-tax ledger reflects tax liability of Kshs. 5,103,560,946 owed by the Commission PIN number P051098787X as at 30 June, 2023. The Commission did not render explanation for failure to settle its tax liability contrary to the provisions of the Income Tax Act, 2012 that requires every person to pay taxes on due dates.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Weak Internal Controls over Motor Vehicle Mileage Payments**

The statement of receipts and payments reflects an expenditure of Kshs.3,078,459,190 for use of goods and services as disclosed Note 3 to the financial statements. The amount includes Kshs.1,208,654,529 relating to domestic travel and subsistence out of which Kshs.55,504,779 was incurred on claimable allowance paid to members upon travelling to and from their counties using personal vehicles. However, transport claim forms were the only basis for payment. As a result, the controls in place for ascertaining the actual travel by Senators to warrant payment of the allowance are weak.

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

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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu CBS  
AUDITOR-GENERAL

Nairobi

11 January, 2024

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

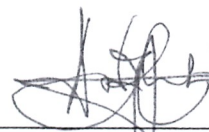
**11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023**

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	7,986,036,008	6,221,172,874
<b>TOTAL REVENUES</b>		<b>7,986,036,008</b>	<b>6,221,172,874</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	2,925,788,505	2,946,111,044
Use of goods and services	3	3,078,459,190	3,205,134,436
Transfers to Other Government Units	4	893,900,000	5,000,000
Other grants and transfers	5	37,016,390	32,465,354
Social Security Benefits	6	823,333,246	380,000
Acquisition of Assets	7	106,577,143	30,945,127
<b>TOTAL PAYMENTS</b>		<b>7,865,074,473</b>	<b>6,220,035,961</b>
<b>SURPLUS/DEFICIT</b>		<b>120,961,536</b>	<b>1,136,912</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 **27<sup>th</sup> September 2023** and signed by:



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



Ag. Deputy Director, Finance and Accounting  
 Name: Antony Ndubi  
 ICPAK NO. 14485

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

**12. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2023**

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	120,961,535.85	1,136,913.35
<b>Total Cash And Cash Equivalents</b>		<b>120,961,535.85</b>	<b>1,136,913.35</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>120,961,535.85</b>	<b>1,136,913.35</b>
<b>FINANCIAL LIABILITIES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>120,961,535.85</b>	<b>1,136,913.35</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	1,136,913.35	152,856,144.25
Prior year adjustments	10	(1,136,913.35)	(152,856,143.25)
Surplus/Deficit for the year		120,961,535.65	1,136,912.05
<b>NET FINANCIAL POSSITION</b>		<b>120,961,535.65</b>	<b>1,136,913.05</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 **27<sup>th</sup> September 2023** and signed by:



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**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

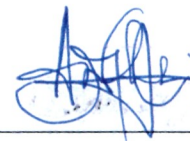
**13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2023**

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	7,986,036,008	6,221,172,874
		<b>7,986,036,008</b>	<b>6,221,172,874</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	2,925,788,505	2,946,111,044
Use of goods and services	3	3,078,459,190	3,205,134,436
Transfers to Other Government Units	4	893,900,000	5,000,000
Other grants and transfers	5	37,016,390	32,465,354
Social Security Benefits	6	823,333,246	380,000
		<b>7,758,497,330</b>	<b>6,189,090,834</b>
<b>Adjusted for:</b>			
Changes in payables	11	-	(10,014,603)
Adjustments during the year	10	(1,136,913)	(152,856,143)
<b>Net cashflow from operating activities</b>		<b>226,401,765</b>	<b>(130,788,706)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(106,577,143)	(30,945,127)
<b>Net cash flows from Investing Activities</b>		<b>(106,577,143)</b>	<b>(30,945,127)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>119,824,622</b>	<b>(161,733,833)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>1,136,913</b>	<b>162,870,747</b>
<b>Cash and cash equivalent at END of the year</b>		<b>120,961,536</b>	<b>1,136,913</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 **27<sup>th</sup> September 2023** and signed by:



Clerk of the Senate/Secretary  
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Ag. Deputy Director, Finance and Accounting  
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**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

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

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>			0			
1	Exchequer releases	8,785,000,000.00	165,000,000.00	8,950,000,000.00	7,986,036,008.20	963,963,991.80	89%
	<b>Total Receipts</b>	<b>8,785,000,000.00</b>	<b>165,000,000.00</b>	<b>8,950,000,000.00</b>	<b>7,986,036,008.20</b>	<b>963,963,991.80</b>	<b>89%</b>
	<b>PAYMENTS</b>						
2	Compensation of Employees	3,372,000,000.00	25,000,000.00	3,397,000,000.00	2,925,788,504.60	471,211,495.40	86%
3	Use of goods and services	3,150,000,000.00	280,100,000.00	3,430,100,000.00	3,078,459,189.70	351,640,810.30	90%
4	Transfers to Other Government Units	1,055,000,000.00	(150,000,000.00)	905,000,000.00	893,900,000.00	11,100,000.00	99%
5	Other grants and transfers	45,000,000.00	-	45,000,000.00	37,016,390.00	7,983,610.00	82%
6	Social Security Benefits	1,012,000,000.00	-	1,012,000,000.00	823,333,245.70	188,666,754.30	81%
7	Acquisition of Assets	151,000,000.00	9,900,000.00	160,900,000.00	106,577,142.55	54,322,857.45	66%
	<b>Grand Total</b>	<b>8,785,000,000.00</b>	<b>165,000,000.00</b>	<b>8,950,000,000.00</b>	<b>7,865,074,472.55</b>	<b>1,084,925,527.45</b>	<b>88%</b>
	<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,961,535.65</b>		

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**


*(a) Variance analysis:*


<b>Revenue/Expense Item</b>	<b>% of Utilization Difference of actuals to Final Budget</b>	<b>Explanations for Underutilisations</b>
Other Grants and Transfers	82%	This budgetary provision was meant for payments of service gratuity for contract staffers that served in Honourable Members offices for the 12 <sup>th</sup> Parliament. Payment is subject to successful clearance of staff by both complying with both policy and statutory requirements. The PSC could not make service gratuity payments to staffers of the 12 <sup>th</sup> Parliament who had not satisfied clearance requirements
Social Security Benefits	81%	During the period under review the PSC had planned to engage new staffers from the month of July 2022. However there were delays in the recruitment process leading to the variance in payment of these benefits.
Acquisition of Assets	66%	These variance is as a result of delays in the procurement of furniture as PSC required certain standard of furniture as opposed to generalised aggregated requests. While the underutilization of the provision for purchase of specialised equipment was as a result of liquidity challenges during the period.

*(b) Reallocations within the year:*

During the year the vote obtained approval for reallocation totaling KES 165 Million to facilitate IEBC Selection panel activities undertaken.

The entity financial statements were approved on **27<sup>th</sup> September 2023** and signed by:

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

  
 Ag. Deputy Director, Finance and Accounting  
 Name: Antony Ndubi  
 ICPAK NO. 14485

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

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

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>			0			
1	Exchequer releases	8,785,000,000.00	165,000,000.00	8,950,000,000.00	7,986,036,008.20	963,963,991.80	89%
	<b>Total Receipts</b>	<b>8,785,000,000.00</b>	<b>165,000,000.00</b>	<b>8,950,000,000.00</b>	<b>7,986,036,008.20</b>	<b>963,963,991.80</b>	<b>89%</b>
	<b>PAYMENTS</b>						
2	Compensation of Employees	3,372,000,000.00	25,000,000.00	3,397,000,000.00	2,925,788,504.60	471,211,495.40	86%
3	Use of goods and services	3,150,000,000.00	280,100,000.00	3,430,100,000.00	3,078,459,189.70	351,640,810.30	90%
4	Transfers to Other Government Units	1,055,000,000.00	(150,000,000.00)	905,000,000.00	893,900,000.00	11,100,000.00	99%
5	Other grants and transfers	45,000,000.00	-	45,000,000.00	37,016,390.00	7,983,610.00	82%
6	Social Security Benefits	1,012,000,000.00	-	1,012,000,000.00	823,333,245.70	188,666,754.30	81%
7	Acquisition of Assets	151,000,000.00	9,900,000.00	160,900,000.00	106,577,142.55	54,322,857.45	66%
	<b>Grand Total</b>	<b>8,785,000,000.00</b>	<b>165,000,000.00</b>	<b>8,950,000,000.00</b>	<b>7,865,074,472.55</b>	<b>1,084,925,527.45</b>	<b>88%</b>
	<b>Surplus/Deficit</b>	-	-	-	<b>120,961,535.65</b>		


**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

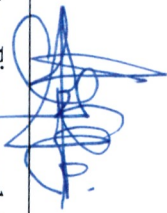
*(a) Variance analysis:*

Revenue/Expense Item	% of Utilization Difference of actuals to Final Budget	Explanations for Underutilisations
Other Grants and Transfers	82%	This budgetary provision was meant for payments of service gratuity for contract staffers that served in Honourable Members offices for the 12 <sup>th</sup> Parliament. Payment is subject to successful clearance of staff by both complying with both policy and statutory requirements. The PSC could not make service gratuity payments to staffers of the 12 <sup>th</sup> Parliament who had not satisfied clearance requirements
Social Security Benefits	81%	During the period under review the PSC had planned to engage new staffers from the month of July 2022. However there were delays in the recruitment process leading to the variance in payment of these benefits.
Acquisition of Assets	66%	These variance is as a result of delays in the procurement of furniture as PSC required certain standard of furniture as opposed to generalised aggregated requests. While the underutilization of the provision for purchase of specialised equipment was as a result of liquidity challenges during the period.

*(b) Reallocations within the year:*

During the year the vote obtained approval for reallocation totaling KES 165 Million to facilitate legislative activities which were scheduled to be undertaken early before the end of the financial year as a result of the general elections. These reallocations were from domestic travel to foreign travel budget items.  
The entity financial statements were approved on **27<sup>th</sup> September 2023** and signed by:

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

  
 Ag. Deputy Director, Finance and Accounting  
 Name: Antony Ndubi  
 ICPAK NO. 14485

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

**14 (b) Budget Execution by Programmes and Sub-Programmes for FY2023**

<b>Programme/Sub-programme</b>	<b>Original Budget 2023 Kshs</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis 2023 Kshs</b>	<b>Budget utilization difference Kshs</b>
<b>Legislative Oversight</b>	<b>8,785,000,000</b>	<b>165,000,000</b>	<b>8,950,000,000</b>	<b>7,865,074,473</b>	<b>1,084,925,527</b>
Legislative Oversight	8,785,000,000	165,000,000	8,950,000,000	7,865,074,473	1,084,925,527
<b>TOTAL</b>	<b>8,785,000,000</b>	<b>165,000,000</b>	<b>8,950,000,000</b>	<b>7,865,074,473</b>	<b>1,084,925,527</b>

## **15. Notes to the Financial Statements**

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

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

### **2. Reporting Entity**

3. The financial statements are for the Parliamentary Service Commission. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

### **4. 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 Parliamentary Service Commission for all the years presented.

**a. Recognition of Receipts**

Parliamentary Service Commission recognises all receipts from the various sources when the event occurs and the related cash has actually 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 entity.

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

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

During the year ended 30<sup>th</sup> June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) Miscellaneous receipts**

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

**Significant Accounting Policies (Continued)**

**b. Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**iv) Repayment of Borrowing (Principal Amount)**

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

**v) Acquisition of Fixed Assets**

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

**Significant Accounting Policies (Continued)**

**vi) In-kind contributions**

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

**viii) Third Party Payments**

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

**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 at the end of the financial year.

**Restriction on Cash**

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

**Significant Accounting Policies (Continued)**

**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 to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**g. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023* as required by Law and there were two number of supplementary adjustments to the original budget during the year.

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

**h. 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**

- a) There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**j. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 10* 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.

**Significant Accounting Policies (Continued)**

**1. 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 *Parliamentary Service Commission* 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.

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements**

**1 Exchequer releases**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers From Exchequer for quarter 1	1,389,559,919.95	1,394,439,573.45
Transfers From Exchequer for quarter 2	1,997,559,640.20	1,806,372,496.95
Transfers From Exchequer for quarter 3	1,791,234,511.75	1,382,442,420.40
Transfers From Exchequer for quarter 4	2,807,681,936.30	1,637,918,383.60
<b>TOTAL</b>	<b>7,986,036,008</b>	<b>6,221,172,874</b>

**2 Compensation to Employees**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic Salaries - Permanent Employees	806,158,220	773,987,926
Basic Wages - Temporary Employees	536,884,544	648,169,972
Personal Allowances paid as part of Salary	1,467,313,847	1,442,249,677
Personal Allowances paid as Reimbursements	18,570,000	17,350,500
Employer Contributions to Compulsory National Social Security Schemes	848,680	599,600
Social Benefit Schemes Outside Government	96,013,214	63,753,369
<b>TOTAL</b>	<b>2,925,788,505</b>	<b>2,946,111,044</b>

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements (Continued)**

**3 Use of Goods and Services**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Domestic Travel and Subsistence, and Other Transportation Costs	1,208,654,529	1,234,155,778
Foreign Travel and Subsistence, and other transportation costs	946,517,965	958,500,657
Printing , Advertising and Information Supplies and Services	45,088,011	50,767,948
Rentals of Produced Assets	3,179,500	7,960,412
Training Expenses	121,186,429	90,378,865
Hospitality Supplies and Servi	141,008,138	151,395,339
Specialised Materials and Supp	22,165,112	13,109,308
Office and General Supplies and Services	29,151,860	31,587,582
Fuel Oil and Lubricants	33,137,066	39,978,983
Other Operating Expenses	485,117,568	572,707,027
Routine Maintenance - Vehicles	18,922,674	24,657,106
Routine Maintenance - Other Assets	24,330,339	29,935,431
<b>TOTAL</b>	<b>3,078,459,190</b>	<b>3,205,134,436</b>

**4 Grants and Transfers to other Government Entities**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Capital Grants and Transfers	893,900,000	5,000,000
<b>TOTAL</b>	<b>893,900,000</b>	<b>5,000,000</b>

*(Relates to Car Reimbursement disbursed to Honourable Senators of the 13<sup>th</sup> Parliament.)*

**Parliamentary Service Commission**

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

**Notes to the Financial Statements (Continued)**

**5 Other Grants and Transfers**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Membership Fees and Dues and Subscriptions to International Organizations	37,016,390	32,465,354
<b>Total</b>	<b>37,016,390</b>	<b>32,465,354</b>

*(Relates to annual subscription fee to the Forum of Parliaments of the International Conference on the Great Lakes, Association of Secretaries - General of Parliaments (ASGP), and Inter-Parliamentary Union (IPU).)*

**6 Social Security Benefits**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Pension and Retirement Benefits	823,333,246	-
Employer Social Benefits	-	380,000
<b>TOTAL</b>	<b>823,333,246</b>	<b>380,000</b>

*(Relates to amounts paid as Seed Capital for Post-Retirement Medical Scheme).*

**7 Acquisition of Assets**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Vehicles and Other Transport Equipment	64,432,995	-
Purchase of Office Furniture and General Equipment	30,162,018	19,869,000
Purchase of Specialised Plant, Equipment and Machinery	11,982,130	11,076,127
<b>TOTAL</b>	<b>106,577,143</b>	<b>30,945,127</b>

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements (Continued)**

**8 Cash and Bank Accounts**

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts (Note 9 A)	120,961,536	1,136,913
Cash on hand (Note 9 B)	-	-
<b>Total</b>	<b>120,961,536</b>	<b>1,136,913</b>

**8A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2022/2023	2021/2022
				Kshs	Kshs
Central Bank of Kenya, 1000181257, KShs		Recurrent	1	120,961,535.85	1,136,913.35
Central Bank of Kenya, 1000181958, KShs		Deposit	1	-	-
Central Bank of Kenya, 1000182164, KShs		Development	1	-	-
<b>Total</b>	-			<b>120,961,535.85</b>	<b>1,136,913.35</b>

**9 Fund Balance Brought Forward**

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	1,136,913	159,971,079
Cash in hand	-	2,899,668
Payables - Deposits	-	10,014,603
<b>TOTAL</b>	<b>1,136,913</b>	<b>152,856,144</b>

**10 Prior Year Adjustments**

Description of the error	2022/2023	2021/2022
	Kshs	Kshs
Adjustments on bank account balances	(1,136,913)	(159,971,079)
Adjustments on cash in hand	-	(2,899,668)
Adjustments on receivables	-	10,014,603
Others (specify)		
<b>TOTAL</b>	<b>(1,136,913)</b>	<b>(152,856,143)</b>

*\*\* (The prior year relates to the bank and cash balances brought forward from the last financial year that was cleared by treasury in the current financial year).*

**Parliamentary Service Commission**

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

Description of the error	Balance b/f	Adjustments	Adjusted **
	2021/2022	2022/2023	2022/2023
Bank account balances	1,136,913.00	(1,136,913.00)	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (specify)			
<b>TOTAL</b>			

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables as at 1st July (	-	10,014,602.50
Payables as at 30th June	-	-
Increase/ (Decrease) in payables	-	<b>(10,014,602.50)</b>

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**Notes to the Financial Statements (Continued)**

**12 Other Important Disclosures**

**12.1 Pending Accounts Payable (See Annex 1)**

	<b>Balance b/f</b>	<b>Additions for</b>	<b>Paid during</b>	<b>Balance c/f</b>
	<b>Previous FY</b>	<b>the period</b>	<b>the year</b>	<b>Current FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Supply of Goods	70,598,332.00	20,923,773	70,598,332.00	20,923,772.56
Supply of Services	82,216,185.00	219,721,845	82,216,185.00	219,721,844.73
<b>Total</b>	<b>152,814,517.00</b>	<b>240,645,617.29</b>	<b>152,814,517.00</b>	<b>240,645,617.29</b>

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements (Continued)**

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p><b><u>Pending Bills</u></b></p> <p>As disclosed in Annex 1 to the financial statements, the pending bills amount to Kshs. 152,814,517 which were not settled as at 30 June 2022 but were carried forward to 2022/2023 financial year.</p> <p>Failure to settle pending bills in the year they relate to distorts the financial statements and adversely affects the budgetary provision for the subsequent year as they form a first charge.</p>	<p>Pending bills arose due to lack of exchequer towards the end of the Financial Year. The Commission thereafter processed and paid the pending bills as they formed the first charge during the current financial year, 2022/2023.</p>	<p>Awaiting appearance before PAC.</p>	<p>Within financial year 2023/24.</p>	

**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>2. (FY, 2021-2022)</p>	<p><b><u>Irregular Procurement of Office Supplies and Services, Accommodation and Transport services at County Offices.</u></b></p> <p>The statement of receipts and payments reflect use of goods and services expenditure of Kshs. 3,205,134,436 as disclosed in Note 4 to the financial statements. The expenditure includes Kshs. 572,707,027 relating to other operating expense out of which Kshs. 10,499,839 was incurred on office supplies and services, food and accommodation and transport services at the county offices. The goods and services were procured using low-value procurement method despite being above the allowable threshold of Kshs. 50,000 per item per financial year for goods and services as provided for in the second schedule</p>	<p>The Parliamentary Service Commission provides funds for the operation of County offices. It is important to note that the staff in the County offices are appointed by the respective Senators to the offices in which they serve and are headed by a County Office Manager, who is the accounting officer for the office. The Commission operates a County Liaison Office which provides compliance guidelines and best practices in the use of public funds entrusted to these offices. In this regard and to foster compliance the County Liaison Office undertakes extensive training of these managers. It is however noted that there is a very high employee turnover</p>	<p>Awaiting appearance before PAC.</p>	<p>Within financial year 2023/24.</p>

**Parliamentary Service Commission  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>threshold matrix of the Public Procurement and Asset Disposal Regulations, 2020.</p> <p>In the circumstances, management was in breach of the law.</p>	<p>experienced in most of the County Offices, resulting in hand-over and accounting transition challenges and the need for constant training of the newly-hired staff. We shall therefore endeavour to provide regular trainings to encourage adherence to set procurement guidelines.</p>		
<p>3. (FY, 2021-2022)</p>	<p><b><u>Lack of Asset Register and Ownership Documents.</u></b></p> <p>As disclosed in Annex 2 to the financial statements, the summary of fixed assets register reflects assets with historical cost brought forward and additions during the year of Kshs. 8,272,797,461 and Kshs. 30,945,127 respectively, totalling to Kshs. 8,303,742,588 as at 30 June, 2022. However, the commission did not maintain</p>	<p>Presently, the Parliamentary Service Commission has not put in place a comprehensive asset register to manage the assets it holds. However, the book value of the fixed assets was taken to be the historical cost incurred to procure the fixed assets. The existence, location, physical condition and ownership of some assets cannot be confirmed with certainty</p>	<p>Awaiting appearance before PAC.</p>	<p>Within financial year 2023/24.</p>


**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>an asset register during the year to keep track of the assets. This is contrary to Regulation 143 of the Public Finance Management (National Government) Regulations 2015. In addition, the assets held by the Parliamentary Service Commission are not tagged for ease of identification and traceability. Further as previously reported, ownership documents for the parcels of land holding; the Main Parliament Building, Centre for Parliamentary Studies and Training, Juvenile Court House, County hall and Protection House were not provided for audit review; In the circumstance, existence and ownership of asset held by the Parliamentary Service Commission could not be confirmed as at 30 June, 2022.</p>	<p>because the assets are jointly owned by the three Votes of Parliament which are the Parliamentary Service Commission (Vote 2041), the National Assembly (Vote 2042) and the Parliamentary Joint Services (Vote 2043). The process of identifying and establishing ownership of the assets has been initiated and is ongoing with a view to coming up with an Assets Register that truly reflects the correct individual entity ownership of the Commission's assets. In this respect a draft Assets Management Policy is under consideration by the Commission. As far as asset tagging is concerned, the Commission is in the process of development of a policy of labelling all</p>		

**Parliamentary Service Commission  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		assets for ease of identification and location. This will ensure that assets procured and owned by the Commission are distinct from the assets procured and owned by the other Votes. This will also enhance tracking and location of the assets through the assets register.		

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

  
 Ag. Deputy Director, Finance and Accounting  
 Name: Antony Ndubi  
 ICPAK NO. 14485



**Parliamentary Service Commission  
Annual Report and Financial Statements for the year ended 30th June 2023**

**16. Annexes**

**Annex 1 - Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	A	B	C	2,023	2,022	
<b>Supply of goods</b>				d=a-c		
Kenya Literature Bureau	154,094	20-Oct-22	-	154,094	-	
Kenya Literature Bureau	2,079,880	25-Oct-22	-	2,079,880	-	
Kenya Literature Bureau	367,314	26-Oct-22	-	367,314	-	
Kenya Literature Bureau	696,000	27-Oct-22	-	696,000	-	
Kenya Literature Bureau	360,180	28-Nov-22	-	360,180	-	
Kenya Literature Bureau	226,200	28-Nov-22	-	226,200	-	
Vantech General Suppliers	1,808,000	27-Feb-23	-	1,808,000	-	
Kenya Literature Bureau	1,997,520	03-Mar-23	-	1,997,520	-	
Kenya Literature Bureau	975,009	21-Mar-23	-	975,009	-	
Comesa Highway Supplies	292,200	12-Apr-23	-	292,200	-	
Kenya Literature Bureau	1,623,275	13-Apr-23	-	1,623,275	-	
Exit Greenland Way Limited	225,600	15-May-23	-	225,600	-	
Rivatex East Africa Limited	326,400	25-May-23	-	326,400	-	
Sawaga Enterprises Ltd	117,000	05-Jun-23	-	117,000	-	

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Turks Consultants Ltd	1,281,400	05-Jun-23	-	1,281,400	-	
Laplace Enterprises Ltd	903,500	05-Jun-23	-	903,500	-	
Ubunifu Multi Enterprises	145,000	22-Jun-23	-	145,000	-	
Innovative Technologies Africa Limited	712,320	29-Jun-23	-	712,320	-	
Innovative Technologies Africa Limited	6,410,880	29-Jun-23	-	6,410,880	-	
Pilama Enterprises	222,000	29-Jun-23	-	222,000	-	
<b>Sub-Total</b>	<b>20,923,773</b>		<b>-</b>	<b>20,923,773</b>	<b>-</b>	
<b>Supply of services</b>						
Aitrek Tours and Travel	300,000	04-Jul-22	-	300,000	-	
Standard Group Limited	242,627	28-Jul-22	-	242,627	-	
Standard Group Limited	1,229,258	29-Jul-22	-	1,229,258	-	
Standard Group Limited	242,626	13-Aug-22	-	242,626	-	
Standard Group Limited	242,626	19-Aug-22	-	242,626	-	
Standard Group Limited	614,629	29-Aug-22	-	614,629	-	
Cfao Motors Kenya Ltd	201,400	08-Sep-22	-	201,400	-	
DT.DOBIE Company and Ltd	137,026	22-Sep-22	-	137,026	-	
Standard Group Limited	242,626	26-Oct-22	-	242,626	-	
Standard Group Limited	446,948	23-Nov-22	-	446,948	-	
Sports Kenya	406,000	19-Dec-22	-	406,000	-	

**Parliamentary Service Commission  
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Libken Agencies	18,251,241	13-Jan-23	-	18,251,241	-
Lake Naivasha resort	367,500	11-Feb-23	-	367,500	-
Nation Media Group Plc	435,000	20-Feb-23	-	435,000	-
Nation Media Group Plc	242,626	21-Feb-23	-	242,626	-
Nation Media Group Plc	242,626	28-Feb-23	-	242,626	-
Standard Group Limited	288,840	28-Feb-23	-	288,840	-
DT.DOBIE company and LTD	386,595	28-Feb-23	-	386,595	-
Thika Greens Limited	204,000	03-Mar-23	-	204,000	-
Flight Centre Limited	113,400	03-Mar-23	-	113,400	-
Kollex company limited	280,000	03-Mar-23	-	280,000	-
Africana Savana tours	482,850	04-Mar-23	-	482,850	-
Nation Media Group Plc	618,280	07-Mar-23	-	618,280	-
Nation Media Group Plc	242,626	10-Mar-23	-	242,626	-
Nation Media Group Plc	242,626	11-Mar-23	-	242,626	-
Nation Media Group Plc	618,280	11-Mar-23	-	618,280	-
Peace Alive Company Limited	840,000	12-Mar-23	-	840,000	-
Nation Media Group Plc	2,473,120	14-Mar-23	-	2,473,120	-
Haji Motors	45,764	15-Mar-23	-	45,764	-
Haji Motors	56,475	15-Mar-23	-	56,475	-

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ATS Travel	918,330	20-Mar-23	-	918,330	-	
Standard Group Limited	614,629	21-Mar-23	-	614,629	-	
Nation Media Group Plc	242,626	24-Mar-23	-	242,626	-	
DT.DOBIE Company and LTD	51,100	27-Mar-23	-	51,100	-	
Golden Ticket Limited	3,186,760	29-Mar-23	-	3,186,760	-	
Kenyatta International Convention Centre	10,485,922	30-Mar-23	-	10,485,922	-	
Simba Lodges	121,500	31-Mar-23	-	121,500	-	
Sarova Woodlands Hotel &Spa	1,727,800	31-Mar-23	-	1,727,800	-	
Premier Safaris	3,712,115	03-Apr-23	-	3,712,115	-	
Peace Alive Company Limited	709,600	06-Apr-23	-	709,600	-	
Peace Alive Company Limited	576,250	06-Apr-23	-	576,250	-	
Great Riftvalley Lodge	1,749,300	12-Apr-23	-	1,749,300	-	
Executive Car World Ltd	116,928	13-Apr-23	-	116,928	-	
Milele Ltd	1,101,095	16-Apr-23	-	1,101,095	-	
Tianjin logistics limited	780,000	17-Apr-23	-	780,000	-	
Four Points By Sheraton	132,000	18-Apr-23	-	132,000	-	
ATS Travel	1,530,775	24-Apr-23	-	1,530,775	-	
Haji Motors	221,680	24-Apr-23	-	221,680	-	
Lake Naivasha resort	935,750	25-Apr-23	-	935,750	-	

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Four points by Sheraton Nairobi, Airport	88,000	26-Apr-23	-	88,000	-
Kenya Airways	1,152,735	27-Apr-23	-	1,152,735	-
Kenya Airways	494,690	27-Apr-23	-	494,690	-
Kenya Airways	1,289,910	27-Apr-23	-	1,289,910	-
Kenya Airways	1,866,960	27-Apr-23	-	1,866,960	-
Kenya Airways	2,234,355	27-Apr-23	-	2,234,355	-
Kenya Airways	1,049,425	27-Apr-23	-	1,049,425	-
Kenya Airways	1,560,115	27-Apr-23	-	1,560,115	-
Kenya Airways	2,814,195	27-Apr-23	-	2,814,195	-
Kenya Airways	3,322,735	27-Apr-23	-	3,322,735	-
Kenya Airways	132,105	27-Apr-23	-	132,105	-
Kenya Airways	598,350	27-Apr-23	-	598,350	-
Kenya Airways	1,010,315	27-Apr-23	-	1,010,315	-
Kenya Airways	444,180	27-Apr-23	-	444,180	-
Kenya Airways	151,155	27-Apr-23	-	151,155	-
Kenya Airways	145,065	27-Apr-23	-	145,065	-
Tribe Hotel	247,500	28-Apr-23	-	247,500	-
Ovation Travel Limited	3,974,710	03-May-23	-	3,974,710	-
Fly smooth tours and travel Ltd	370,900	04-May-23	-	370,900	-

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Oviation Travel Limited	428,560	04-May-23	-	428,560	-	
Ngurumah Tours & Travel	841,000	04-May-23	-	841,000	-	
Serena Hotels	99,750	04-May-23	-	99,750	-	
Haji Motors	76,800	04-May-23	-	76,800	-	
Serena Hotel Kenyatta Avenue	180,000	05-May-23	-	180,000	-	
Secret To Africa Tours & Travel	610,304	06-May-23	-	610,304	-	
Flight Centre limited	558,530	08-May-23	-	558,530	-	
Flight Centre limited	933,395	08-May-23	-	933,395	-	
Pro Flight Ltd	1,520,586	08-May-23	-	1,520,586	-	
Santana tour & travel	2,720,160	08-May-23	-	2,720,160	-	
Lifestyle Adventures Ltd	626,400	08-May-23	-	626,400	-	
Marina English Point	20,000	09-May-23	-	20,000	-	
Sawela Lodges	1,527,000	09-May-23	-	1,527,000	-	
Pride Inn plaza	492,000	09-May-23	-	492,000	-	
Sawela Lodges	510,400	09-May-23	-	510,400	-	
Digital marine ship chandlers Ltd	261,000	11-May-23	-	261,000	-	
Lake Naivasha resort	581,000	12-May-23	-	581,000	-	
Kenya Airways	286,870	13-May-23	-	286,870	-	
Kenya Airways	1,954,745	13-May-23	-	1,954,745	-	

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Kenya Airways	243,455	13-May-23	-	243,455	-
Kenya Airways	693,980	13-May-23	-	693,980	-
Kenya Airways	184,970	13-May-23	-	184,970	-
Kenya Airways	392,440	13-May-23	-	392,440	-
Kenya Airways	401,955	13-May-23	-	401,955	-
Kenya Airways	52,425	13-May-23	-	52,425	-
Kenya Airways	91,430	13-May-23	-	91,430	-
Kenya Airways	763,960	13-May-23	-	763,960	-
Kenya Airways	1,558,080	13-May-23	-	1,558,080	-
Kenya Airways	111,405	13-May-23	-	111,405	-
Kenya Airways	409,420	13-May-23	-	409,420	-
Kenya Airways	102,740	13-May-23	-	102,740	-
Kenya Airways	748,610	15-May-23	-	748,610	-
Kenya Airways	5,114,800	15-May-23	-	5,114,800	-
Kenya Airways	5,104,675	15-May-23	-	5,104,675	-
Ragwa Travels limited	532,165	15-May-23	-	532,165	-
Letrum Agency	504,600	15-May-23	-	504,600	-
Enashipai resort and Spa	1,275,025	15-May-23	-	1,275,025	-
Pride Inn Paradise	283,300	15-May-23	-	283,300	-

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CMC Motors Group Ltd	65,069	15-May-23	-	65,069	-	
Kenya Airways	1,977,590	16-May-23	-	1,977,590	-	
Africa Bliss Travel Ltd	122,500	16-May-23	-	122,500	-	
Schofrah Tours and Travel	210,000	16-May-23	-	210,000	-	
Four points by Sheraton	732,000	16-May-23	-	732,000	-	
Four points by Sheraton	1,133,582	16-May-23	-	1,133,582	-	
Silverbird Travel plus Limited	66,100	17-May-23	-	66,100	-	
Kwikway Wright International	116,000	18-May-23	-	116,000	-	
Schofrah Tours and Travel	906,000	19-May-23	-	906,000	-	
Dinto Travels Agencies Ltd	751,680	22-May-23	-	751,680	-	
Fly beyond Africa Ltd	282,000	22-May-23	-	282,000	-	
Flying Blue Tours	2,556,000	22-May-23	-	2,556,000	-	
Lifestyle Adventures Ltd	696,000	22-May-23	-	696,000	-	
Hilton Garden Inn	100,000	22-May-23	-	100,000	-	
The Panari Hotel Nairobi	80,000	22-May-23	-	80,000	-	
Sawela Lodges	403,500	23-May-23	-	403,500	-	
Kenya Airways	596,455	23-May-23	-	596,455	-	
Cfao Motors Kenya Ltd	62,470	23-May-23	-	62,470	-	
Four Points by Sheraton	140,000	24-May-23	-	140,000	-	

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Four points by Sheraton	146,999	24-May-23	-	146,999	-
Serena Hotels	150,000	24-May-23	-	150,000	-
Ramani Travel Solution Ltd	3,018,994	25-May-23	-	3,018,994	-
Ramani Travel Solution Ltd	5,349,470	25-May-23	-	5,349,470	-
Secret To Africa Tours &Travel	1,423,870	25-May-23	-	1,423,870	-
Airtrek Tours and Travel	99,000	25-May-23	-	99,000	-
Smooth wheel	839,998	26-May-23	-	839,998	-
Africa Bliss Travel Ltd	435,900	29-May-23	-	435,900	-
FD Global travel	845,000	29-May-23	-	845,000	-
Schofrah Tours and Travel	225,000	29-May-23	-	225,000	-
Four Points By Sheraton	180,000	29-May-23	-	180,000	-
Greenbay Travel Ltd	855,780	30-May-23	-	855,780	-
Ramani Travel Solution Ltd	3,755,789	30-May-23	-	3,755,789	-
Ramani Travel Solution Ltd	1,315,575	30-May-23	-	1,315,575	-
Kenyatta International Convention Centre	473,860	30-May-23	-	473,860	-
Kenyatta International Convention Centre	204,560	30-May-23	-	204,560	-
Kenyatta International Convention Centre	341,185	30-May-23	-	341,185	-
Kent Investment Agency Ltd	435,000	31-May-23	-	435,000	-
Radisson Hotel Nairobi	96,000	31-May-23	-	96,000	-

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Executive Car World Ltd	116,928	31-May-23	-	116,928	-	
Pago Airways Travel Services Ltd	547,180	02-Jun-23	-	547,180	-	
Executive Car World Ltd	116,928	02-Jun-23	-	116,928	-	
Executive Car World Ltd	116,928	02-Jun-23	-	116,928	-	
Pro Flight Ltd	777,988	05-Jun-23	-	777,988	-	
Elevent services ltd	216,000	06-Jun-23	-	216,000	-	
Kolex Company Ltd	265,500	06-Jun-23	-	265,500	-	
Trademark	151,200	06-Jun-23	-	151,200	-	
Africa Bliss Travel Ltd	247,200	07-Jun-23	-	247,200	-	
Four Points by Sheraton	173,999	07-Jun-23	-	173,999	-	
Four points by Sheraton Nairobi, Airport	200,000	07-Jun-23	-	200,000	-	
Executive Car World Ltd	116,928	08-Jun-23	-	116,928	-	
Safari Park Ltd	4,044,530	09-Jun-23	-	4,044,530	-	
Lamarech Kenya Limited	140,000	09-Jun-23	-	140,000	-	
Digital Marine Ship scandlerers Ltd	2,082,000	11-Jun-23	-	2,082,000	-	
Bere Enterprises Ltd	490,400	12-Jun-23	-	490,400	-	
Letrum Agency	1,009,200	12-Jun-23	-	1,009,200	-	
Kenyatta International Convention Centre	1,975,770	12-Jun-23	-	1,975,770	-	
Sarova White sands Beach Resort & Spa	289,500	12-Jun-23	-	289,500	-	

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Serena Hotel Mombasa.	2,671,400	13-Jun-23	-	2,671,400	-
Kenya Airways	576,285	13-Jun-23	-	576,285	-
Kenya Airways	221,255	13-Jun-23	-	221,255	-
Kenya Airways	571,510	13-Jun-23	-	571,510	-
Kenya Airways	50,145	13-Jun-23	-	50,145	-
Kenya Airways	404,530	13-Jun-23	-	404,530	-
Kenya Airways	514,610	13-Jun-23	-	514,610	-
Kenya Airways	2,945,820	13-Jun-23	-	2,945,820	-
Kenya Airways	608,885	13-Jun-23	-	608,885	-
Kenya Airways	40,695	13-Jun-23	-	40,695	-
Kenya Airways	183,080	13-Jun-23	-	183,080	-
Kenya Airways	560,040	13-Jun-23	-	560,040	-
Kenya Airways	436,210	13-Jun-23	-	436,210	-
Kenya Airways	1,682,040	13-Jun-23	-	1,682,040	-
Kenya Airways	1,449,950	13-Jun-23	-	1,449,950	-
Kenya Airways	4,908,010	13-Jun-23	-	4,908,010	-
Kenya Airways	356,220	13-Jun-23	-	356,220	-
Kenya Airways	283,685	13-Jun-23	-	283,685	-
Kenya Airways	186,680	13-Jun-23	-	186,680	-

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Kenya Airways	186,680	13-Jun-23	-	186,680	-	
Kenya Airways	332,235	13-Jun-23	-	332,235	-	
Kenya Airways	547,590	13-Jun-23	-	547,590	-	
Kenya Airways	332,375	13-Jun-23	-	332,375	-	
Kenya Airways	475,765	13-Jun-23	-	475,765	-	
Kenya Airways	440,730	13-Jun-23	-	440,730	-	
Kenya Airways	128,150	13-Jun-23	-	128,150	-	
Kenya Airways	2,637	13-Jun-23	-	2,637	-	
Kenya Airways	185,615	13-Jun-23	-	185,615	-	
Kenya Airways	919,675	13-Jun-23	-	919,675	-	
Pro Flight Ltd	869,234	13-Jun-23	-	869,234	-	
Santana tour & travel	90,680	13-Jun-23	-	90,680	-	
Kwikway Wright International	566,996	13-Jun-23	-	566,996	-	
Lifestyle Adventures Ltd	172,150	13-Jun-23	-	172,150	-	
Trademark	477,000	14-Jun-23	-	477,000	-	
Gradual Springs Limited	109,500	14-Jun-23	-	109,500	-	
Hilton Garden Inn	104,000	14-Jun-23	-	104,000	-	
Sarova Panatific Nairobi	386,850	14-Jun-23	-	386,850	-	
Executive Car World Ltd	116,928	14-Jun-23	-	116,928	-	

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Kenya Airways	63,990	15-Jun-23	-	63,990	-
Flip Travel International	332,770	15-Jun-23	-	332,770	-
Lifestyle Adventures Ltd	308,007	15-Jun-23	-	308,007	-
Fly smooth tours and travel Ltd	3,069,000	16-Jun-23	-	3,069,000	-
Ragwa Travels limited	5,702,101	16-Jun-23	-	5,702,101	-
Esenai Travel Ltd	1,798,000	16-Jun-23	-	1,798,000	-
Kenyatta International Convention Centre	1,871,515	16-Jun-23	-	1,871,515	-
Airtrek Tours and Travel	504,000	18-Jun-23	-	504,000	-
Digital Marine Ship chandlers Ltd	2,850,000	18-Jun-23	-	2,850,000	-
Pro flight Ltd	3,806,702	19-Jun-23	-	3,806,702	-
Jumeriah Safaris Limited	96,000	19-Jun-23	-	96,000	-
Jumeriah Safari Limited	261,000	19-Jun-23	-	261,000	-
Jumeriah Safari Limited	139,200	19-Jun-23	-	139,200	-
Jumeriah Safari Limited	243,600	19-Jun-23	-	243,600	-
Kwikway Wright International	248,240	19-Jun-23	-	248,240	-
Letrum Agency	228,000	19-Jun-23	-	228,000	-
Ngurumah Tours & Travel	348,000	21-Jun-23	-	348,000	-
Executive Car World Ltd	64,728	21-Jun-23	-	64,728	-
Windsor Golf Hotel & Country Club	1,985,700	22-Jun-23	-	1,985,700	-

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Executive Car World Ltd	135,140	22-Jun-23	-	135,140	-	
Hilton Garden Inn	144,000	23-Jun-23	-	144,000	-	
Executive Car World Ltd	51,852	23-Jun-23	-	51,852	-	
Ngurumah Tours& Travel	208,000	26-Jun-23	-	208,000	-	
Kenyatta International Convention Centre	667,145	26-Jun-23	-	667,145	-	
Pro Flight Ltd	1,660,030	27-Jun-23	-	1,660,030	-	
Pro Flight Ltd	3,331,717	27-Jun-23	-	3,331,717	-	
Jumeriah safari limited	96,000	27-Jun-23	-	96,000	-	
Letrum Agency	504,600	27-Jun-23	-	504,600	-	
Executive Car World Ltd	43,268	29-Jun-23	-	43,268	-	
Kenya Airways	90,470	30-Jun-23	-	90,470	-	
Esenai Travel Ltd	870,000	30-Jun-23	-	870,000	-	
Executive Car World Ltd	62,408	30-Jun-23	-	62,408	-	
Executive Car World Ltd	116,928	30-Jun-23	-	116,928	-	
Kolex Company Ltd	495,000	04-Jul-23	-	495,000	-	
Kolex Company Ltd	1,306,000	04-Jul-23	-	1,306,000	-	
Stellar Spine ltd	102,080	07-Jul-23	-	102,080	-	
Peace Alive Company Limited	246,000	09-Jul-23	-	246,000	-	
Letrum Agency	504,600	11-Jul-23	-	504,600	-	

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	406,000	13-Jul-23	-	406,000	
Kent Investment Agency Ltd					
<b>Sub-Total</b>	<b>219,721,845</b>		<b>-</b>	<b>219,721,845</b>	
<b>Grand Total</b>	<b>240,645,617</b>		<b>-</b>	<b>240,645,617</b>	

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**Annex 2 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	2021-2022				2022-2023
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	7,014,579,705.00	-	-	-	7,014,579,705.00
Transport equipment	490,298,999.00	64,432,994.55	-	-	554,731,993.55
Office equipment, furniture and fittings	308,448,465.80	30,162,018.00	-	-	338,610,483.80
Other Machinery and Equipment	490,415,418.75	11,982,130.00	-	-	502,397,548.75
<b>Total</b>	<b>8,303,742,588.55</b>	<b>106,577,142.55</b>	<b>-</b>	<b>-</b>	<b>8,410,319,731.10</b>

**Parliamentary Service Commission**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**Annex 10- Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.



## Trial Balance Comparison Report

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110105 Basic Salaries - Members of Parliament	354,451,224.00	0.00	366,386,292.55	0.00
2110112 Basic Salaries - National Assembly	0.00	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	451,706,995.95	0.00	407,601,633.75	0.00
2110100 Basic Salaries - Permanent Employees	806,158,219.95	0.00	773,987,926.30	0.00
2110201 Contractual Employees	536,884,544.10	0.00	648,169,972.15	0.00
2110200 Basic Wages - Temporary Employees	536,884,544.10	0.00	648,169,972.15	0.00
2110301 House Allowance	341,297,600.00	0.00	199,372,457.10	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110303 Acting Allowance	3,071,329.60	0.00	2,165,050.00	0.00
2110304 Overtime - Civil Service	13,646,988.70	0.00	14,620,282.35	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	76,926,711.25	0.00	71,143,545.00	0.00
2110313 Entertainment Allowance	35,168,400.00	0.00	32,561,750.00	0.00
2110314 Transport Allowance	138,475,000.00	0.00	108,127,943.10	0.00
2110315 Extreneous Allowance	36,608,400.00	0.00	30,946,635.50	0.00
2110316 Security Allowance	104,891,526.00	0.00	90,841,773.00	0.00
2110317 Domestic Servant Allowance	1,234,800.00	0.00	1,094,400.00	0.00
2110318 n Practising Allowance	18,757,800.00	0.00	15,319,200.00	0.00
2110320 Leave Allowance	21,766,683.40	0.00	35,825,366.70	0.00
2110321 Administrative Allowance	213,580,574.55	0.00	260,835,319.30	0.00
2110323 Late Duty Allowance	92,463,150.00	0.00	93,421,498.75	0.00
2110325 Car Maintenance Allowance	270,959,000.00	0.00	290,859,614.00	0.00
2110328 National Assembly Attendance Allowance	98,465,883.55	0.00	195,114,841.90	0.00
2110300 Personal Allowances paid as part of Salary	1,467,313,847.05	0.00	1,442,249,676.70	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110405 Telephone Allowance	18,570,000.00	0.00	17,350,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	18,570,000.00	0.00	17,350,500.00	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>2,828,926,611.10</b>	<b>0.00</b>	<b>2,881,758,075.15</b>	<b>0.00</b>
2120101 Employer Contributions to National Social Security Fund	848,680.00	0.00	599,600.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	848,680.00	0.00	599,600.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	96,013,213.50	0.00	63,753,369.00	0.00
2120300 Social Benefit Schemes Outside Government	96,013,213.50	0.00	63,753,369.00	0.00
<b>2120000 Social Contributions</b>	<b>96,861,893.50</b>	<b>0.00</b>	<b>64,352,969.00</b>	<b>0.00</b>
2210101 Electricity	0.00	0.00	0.00	0.00
2210102 Water and Sewarage Charges	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	0.00	0.00	0.00	0.00
2210203 Courier & Postal Services	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	0.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	621,857,832.15	0.00	704,188,255.05	0.00
2210302 Accommodation - Domestic Travel	236,334,811.45	0.00	194,592,026.20	0.00
2210303 Daily Subsistence Allowance	350,461,885.00	0.00	335,375,496.45	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,208,654,528.60	0.00	1,234,155,777.70	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	404,297,874.10	0.00	376,480,140.00	0.00
2210402 Accommodation	112,081,299.00	0.00	116,384,404.00	0.00

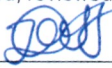
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210403 Daily Subsistence Allowance	430,138,792.30	0.00	465,636,113.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	946,517,965.40	0.00	958,500,657.00	0.00
2210502 Publishing & Printing Services	495,252.00	0.00	1,546,828.60	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	0.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	44,592,758.60	0.00	49,221,119.50	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	0.00	0.00
2210506 Purchase of Curios	0.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	45,088,010.60	0.00	50,767,948.10	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	3,179,500.00	0.00	7,960,412.20	0.00
2210600 Rentals of Produced Assets	3,179,500.00	0.00	7,960,412.20	0.00
2210701 Travel Allowance	121,186,428.50	0.00	90,378,865.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210700 Training Expenses	121,186,428.50	0.00	90,378,865.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	43,538,469.15	0.00	48,755,553.50	0.00
2210802 Boards, Committees, Conferences and Seminars	97,469,669.00	0.00	102,639,785.10	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	141,008,138.15	0.00	151,395,338.60	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	0.00	0.00
2210910 Medical Insurance	0.00	0.00	0.00	0.00
2210900 Insurance Costs	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	0.00	0.00	1,082,619.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	22,165,112.25	0.00	12,026,689.10	0.00
2211000 Specialised Materials and Supp	22,165,112.25	0.00	13,109,308.10	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	21,221,560.00	0.00	24,712,067.00	0.00
2211102 Supplies and Accessories for Computers and Printers	7,930,300.00	0.00	6,875,515.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	29,151,860.00	0.00	31,587,582.00	0.00
2211201 Refined Fuels and Lubricants for Transport	33,137,065.60	0.00	39,978,983.05	0.00
2211200 Fuel Oil and Lubricants	33,137,065.60	0.00	39,978,983.05	0.00
2211304 Medical Expenses	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	68,000.00	0.00	0.00	0.00
2211310 Contracted Professional Services	15,558,149.25	0.00	45,255,328.05	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00
2211325 Constituency Office Expenses	469,491,418.25	0.00	527,451,699.15	0.00
2211300 Other Operating Expenses	485,117,567.50	0.00	572,707,027.20	0.00
<b>2210000 Goods and Services</b>	<b>3,035,206,176.60</b>	<b>0.00</b>	<b>3,150,541,898.95</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	18,922,673.65	0.00	24,657,106.00	0.00
2220100 Routine Maintenance - Vehicles	18,922,673.65	0.00	24,657,106.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	8,883,120.00	0.00	12,764,567.90	0.00
2220204 Maintenance of Buildings -- Residential	6,188,229.45	0.00	5,268,200.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	9,258,990.00	0.00	11,902,663.35	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220210 Maintenance of Computers, Software, and Networks	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	24,330,339.45	0.00	29,935,431.25	0.00
2220000 Routine Maintenance	<b>43,253,013.10</b>	<b>0.00</b>	<b>54,592,537.25</b>	<b>0.00</b>
2620182 Contribution to Commonwealth Parliamentary Association	4,552,760.00	0.00	4,000,000.00	0.00
2620183 Contribution to African Parliamentary Association	0.00	0.00	3,515,354.00	0.00
2620184 Contribution to Other Parliamentary Associations	32,463,630.00	0.00	24,950,000.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	37,016,390.00	0.00	32,465,354.00	0.00
2620000 Grants and Other Transfers to International Organizations	<b>37,016,390.00</b>	<b>0.00</b>	<b>32,465,354.00</b>	<b>0.00</b>
2640502 Capital Transfer to Individual	520,900,000.00	0.00	5,000,000.00	0.00
2640503 Other Capital Grants and Trans	373,000,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	893,900,000.00	0.00	5,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	<b>893,900,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
2710115 Refund Exgratia and Other Service Gratuities	823,333,245.70	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	823,333,245.70	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	0.00	0.00	380,000.00	0.00
2710302 Employer Social Benefits in Kind	0.00	0.00	0.00	0.00
2710300 Employer Social Benefits	0.00	0.00	380,000.00	0.00
2710000 Social Security Benefits	<b>823,333,245.70</b>	<b>0.00</b>	<b>380,000.00</b>	<b>0.00</b>
3110102 Purchase of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110100 Purchase of Buildings	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	64,432,994.55	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	64,432,994.55	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	7,159,493.00	0.00	3,888,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	14,968,560.00	0.00	5,403,400.00	0.00
3111009 Purchase of other Office Equipment	8,033,965.00	0.00	10,577,600.00	0.00
3111000 Purchase of Office Furniture and General Equipment	30,162,018.00	0.00	19,869,000.00	0.00
3111108 Purchase of Police and Security Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	11,982,130.00	0.00	11,076,127.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	11,982,130.00	0.00	11,076,127.00	0.00
3110000 Acquisition of Fixed Capital Assets	<b>106,577,142.55</b>	<b>0.00</b>	<b>30,945,127.00</b>	<b>0.00</b>
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3520304 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00
3520000 Receipts from Sales of Inventories	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	120,961,535.85	0.00	1,136,913.35	0.00
6530100 Recurrent Bank Accounts	120,961,535.85	0.00	1,136,913.35	0.00
6530000 Recurrent Bank Accounts	<b>120,961,535.85</b>	<b>0.00</b>	<b>1,136,913.35</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	0.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6550000 Deposit Bank Account	0.00	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580103 Cash in Other Bank (for Missio	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310103 Fuel Levy	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees ( Survey)	0.00	0.20	0.00	0.20
7310110 Professional Fees ( Estate)	0.00	0.00	0.00	0.00
7310111 Miscellaneous Deposits ( Surve	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.20	0.00	0.20
7310000 Deposits	0.00	0.20	0.00	0.20
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.20	0.00
7320100 Salary Deductions	0.00	0.00	0.20	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.20	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	92,237,208,179.40	0.00	84,251,172,171.20
9910209 Remittances to Exchequer Miscellaneous Revenue	1,402,839,799.35	0.00	1,401,702,886.00	0.00
9910200 Exchequer Provisions	1,402,839,799.35	92,237,208,179.40	1,401,702,886.00	84,251,172,171.20
9910000 Provisions	1,402,839,799.35	92,237,208,179.40	1,401,702,886.00	84,251,172,171.20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9990101 Opening Balance Bank	0.00	170,251,302.45	0.00	170,251,302.45
9990100 Opening Balance Bank	0.00	170,251,302.45	0.00	170,251,302.45
9999999 Consolidated Fund	83,018,583,674.30	0.00	76,798,547,712.95	0.00
9999900	83,018,583,674.30	0.00	76,798,547,712.95	0.00
9990000 Opening Balance Reserves	83,018,583,674.30	170,251,302.45	76,798,547,712.95	170,251,302.45
<b>Total</b>	<b>92,407,459,482.05</b>	<b>92,407,459,482.05</b>	<b>84,421,423,473.85</b>	<b>84,421,423,473.85</b>

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

Prepared By: 

Date: 27/09/2023

Reviewed By: 

Date: \_\_\_\_\_

Approved By: 

Date: 29/09/23



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,986,036,008.20	6,221,172,874.40
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>7,986,036,008.20</b>	<b>6,221,172,874.40</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	2,925,788,504.60	2,946,111,044.15
Use of goods and Services	13	3,078,459,189.70	3,205,134,436.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	893,900,000.00	5,000,000.00
Other Grants and Transfers	16	37,016,390.00	32,465,354.00
Social Security Benefits	17	823,333,245.70	380,000.00
Acquisition of Assets	18	106,577,142.55	30,945,127.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>7,865,074,472.55</b>	<b>6,220,035,961.35</b>
<b>SURPLUS/DEFICIT</b>		<b>120,961,535.65</b>	<b>1,136,913.05</b>

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

Prepared By: 

Date: 27/09/2023

Reviewed By: 

Date: \_\_\_\_\_

Approved By: 

Date: 27/09/23



## Statement of Financial Position

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	120,961,535.85	1,136,913.35
Cash Balances	22B	0.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>120,961,535.85</b>	<b>1,136,913.35</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>120,961,535.85</b>	<b>1,136,913.35</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	0.20	0.00
<b>NET FINANCIAL ASSETS</b>		<b>120,961,535.65</b>	<b>1,136,913.35</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	1,136,913.35	152,856,144.25
Prior Year Adjustment	26	(1,136,913.35)	(152,856,143.95)
Surplus/Deficit for the Year		120,961,535.65	1,136,913.05
<b>NET FINANCIAL POSITION</b>		<b>120,961,535.65</b>	<b>1,136,913.35</b>

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

Prepared By: 

Date: 27/09/2023

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: 

Date: 27/09/23



## STATEMENT OF CASH FLOW

Entity: 2041-Parliamentary Service Commission  
Current Period: JUL-22 To JUN-23  
Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,986,036,008.20	6,221,172,874.40
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	2,925,788,504.60	2,946,111,044.15
Use of goods and Services	13	3,078,459,189.70	3,205,134,436.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	893,900,000.00	5,000,000.00
Other Grants and Transfers	16	37,016,390.00	32,465,354.00
Social Security Benefits	17	823,333,245.70	380,000.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		0.20	(10,014,602.50)
<b>Prior year adjustments</b>		(1,136,913.35)	(152,856,143.95)
<b>Net Cash From Operating Activities</b>	A	226,401,765.05	(130,788,706.40)
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	106,577,142.55	30,945,127.00
<b>Net Cash Flow From Investing Activities</b>	B	(106,577,142.55)	(30,945,127.00)
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	119,824,622.50	(161,733,833.40)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		1,136,913.35	162,870,746.75
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	120,961,535.85	1,136,913.35

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

Prepared By:

Date: 27/09/2023

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By:

Date: 27/09/23



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,389,559,919.95	1,394,439,573.45
Exchequer Releases/ Provisioning Account for Q2	9910201	1,997,559,640.20	1,806,372,496.95
Exchequer Releases/ Provisioning Account for Q3	9910201	1,791,234,511.75	1,382,442,420.40
Exchequer Releases/ Provisioning Account for Q4	9910201	2,807,681,936.30	1,637,918,383.60
<b>TOTAL</b>		<b>7,986,036,008.20</b>	<b>6,221,172,874.40</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	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
<b>TOTAL</b>		0.00	0.00

**7 Proceeds from Foreign Borrowings**

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

**8 Proceeds from Sales of Assets**

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

**9 Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	893,900,000.00	5,000,000.00
<b>TOTAL</b>		<b>893,900,000.00</b>	<b>5,000,000.00</b>

**16 Other Grants and Transfers**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	37,016,390.00	32,465,354.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>37,016,390.00</b>	<b>32,465,354.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	823,333,245.70	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	380,000.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>823,333,245.70</b>	<b>380,000.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	64,432,994.55	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	30,162,018.00	19,869,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	11,982,130.00	11,076,127.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>106,577,142.55</b>	<b>30,945,127.00</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

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

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

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	120,961,535.85	1,136,913.35
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		120,961,535.85	1,136,913.35

**22B Cash Balances**

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

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

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

#### 10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 11 Other Receipts

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

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

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	806,158,219.95	773,987,926.30
Basic Wages - Temporary Employees	2110200	536,884,544.10	648,169,972.15
Personal Allowances paid as part of Salary	2110300	1,467,313,847.05	1,442,249,676.70
Personal Allowances paid as Reimbursements	2110400	18,570,000.00	17,350,500.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	848,680.00	599,600.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	96,013,213.50	63,753,369.00
<b>TOTAL</b>		2,925,788,504.60	2,946,111,044.15

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	0.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,208,654,528.60	1,234,155,777.70
Foreign Travel and Subsistence, and other transportation costs	2210400	946,517,965.40	958,500,657.00
Printing, Advertising and Information Supplies and Services	2210500	45,088,010.60	50,767,948.10
Rentals of Produced Assets	2210600	3,179,500.00	7,960,412.20
Training Expenses	2210700	121,186,428.50	90,378,865.00
Hospitality Supplies and Servi	2210800	141,008,138.15	151,395,338.60
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	22,165,112.25	13,109,308.10
Office and General Supplies and Services	2211100	29,151,860.00	31,587,582.00
Fuel Oil and Lubricants	2211200	33,137,065.60	39,978,983.05
Other Operating Expenses	2211300	485,117,567.50	572,707,027.20
Routine Maintenance - Vehicles	2220100	18,922,673.65	24,657,106.00
Routine Maintenance - Other Assets	2220200	24,330,339.45	29,935,431.25
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		3,078,459,189.70	3,205,134,436.20

#### 14 Subsidies

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

#### 15 Transfers to Other Government Units

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

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

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.20	0.20
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	(0.20)
Revolving Funds	7350000	0.00	0.00
<b>TOTAL</b>		<b>0.20</b>	<b>0.00</b>

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,136,913.35	159,971,078.85
Opening Balance Cash	22B	0.00	2,899,667.90
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	(10,014,602.50)
<b>TOTAL</b>		<b>1,136,913.35</b>	<b>152,856,144.25</b>

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,136,913.35	152,856,143.95
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		<b>1,136,913.35</b>	<b>152,856,144.00</b>

**BANK RECONCILIATION**

From Date : 01-JUL-22 To : 15-JUL-23

REC-PARLIAMENTARY SERVICE COMM.

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181257

<b>Balance as per bank certificate</b>	120,961,535.85
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	120,961,535.85

Reconciled by: *[Signature]* Signature: *[Signature]* Date: 27/09/2023

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

Approved by: *[Signature]* Signature: ..... Date: 27/09/23

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-22 To : 15-JUL-23

REC-PARLIAMENTARY SERVICE COMM.

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181257

<b>1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)</b>			
Cheque		Payee	Amount
No	Date		
<b>Total</b>			
<b>2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK</b>			
Receipts			Amount
No	Date		
<b>Total</b>			
<b>3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK</b>			
Cheque			Amount
No	Date		
<b>Total</b>			
<b>4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT</b>			
Receipts			Amount
No	Date		
<b>Total</b>			



**Statement of Budget Execution**  
 Entity: 2041-Parliamentary Service Commission  
 Current Period: JUL-22 To JUN-23

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>							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	7,986,036,008.20	(7,986,036,008.20)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	0.00	0.00	0.00	0.00	7,986,036,008.20	(7,986,036,008.20)	0.00%
<b>EXPENDITURES</b>							
12	3,372,000,000.00	0.00	25,000,000.00	3,397,000,000.00	2,925,788,504.60	471,211,495.40	86.13%
13	3,150,000,000.00	0.00	280,100,000.00	3,430,100,000.00	3,078,459,189.70	351,640,810.30	89.75%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	1,055,000,000.00	0.00	(150,000,000.00)	905,000,000.00	893,900,000.00	11,100,000.00	98.77%
16	45,000,000.00	0.00	0.00	45,000,000.00	37,016,390.00	7,983,610.00	82.26%
17	1,012,000,000.00	0.00	0.00	1,012,000,000.00	823,333,245.70	188,666,754.30	81.36%
18	151,000,000.00	0.00	9,900,000.00	160,900,000.00	106,577,142.55	54,322,857.45	66.24%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	8,785,000,000.00	0.00	165,000,000.00	8,950,000,000.00	7,865,074,472.55	1,084,925,527.45	87.88%



**Statement of Budget Execution**

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

27/09/2023

Reviewed By:

Date:

Approved By:

Date:

27/09/23



### SUMMARY STATEMENT OF DEPOSITS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	10,014,603.40
Transfers of retentions during the year	0.00	10,014,603.00
Payments made out of deposit account during the year	0.00	20,029,206.40
Closing Balance	0.00	0.00

Principal Secretary Controller	Principal Accounts
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The Statement has been prepared, reviewed and approved by the following:

Prepared By: 

Date: 27/09/2023

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: 

Date: 27/09/23



## Budget Execution By Programmes and Sub-Programmes

Entity: 2041-Parliamentary Service Commission

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0207000000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0207010000	General Administration, Planning And Support Services	0.00	0.00	0.00
0721000000		<b>Legislation and Representation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0721010000	Legislation and Representation	0.00	0.00	0.00
0722000000		<b>Legislative Oversight</b>	<b>8,950,000,000.00</b>	<b>7,865,074,472.55</b>	<b>1,084,925,527.45</b>
	0722010000	Legislative Oversight	8,950,000,000.00	7,865,074,472.55	1,084,925,527.45
0723000000		<b>General Administration, Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0723010000	General Administration, Planning and support services	0.00	0.00	0.00
		<b>Grand Total</b>	<b>8,950,000,000.00</b>	<b>7,865,074,472.55</b>	<b>1,084,925,527.45</b>

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

Prepared By: 

Date: 27/09/2023

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: 

Date: 27/09/23



## Budget Execution by Programme and Economic Classification

Entity: 2041-Parliamentary Service Commission

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0207000000		<b>General Administration Planning and Support Services</b>	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0721000000		<b>Legislation and Representation</b>	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0722000000		<b>Legislative Oversight</b>	8,950,000,000.00	7,865,074,472.55	1,084,925,527.45
	2110000	Wages and Salary Contributions	3,298,655,550.00	2,828,926,611.10	469,728,938.90
	2120000	Social Contributions	98,344,450.00	96,861,893.50	1,482,556.50
	2210000	Goods and Services	3,365,100,000.00	3,035,206,176.60	329,893,823.40
	2220000	Routine Maintenance	65,000,000.00	43,253,013.10	21,746,986.90
	2620000	Grants and Other Transfers to International Organizations	45,000,000.00	37,016,390.00	7,983,610.00
	2640000	Other Transfers and Emergency Relief	905,000,000.00	893,900,000.00	11,100,000.00
	2710000	Social Security Benefits	1,012,000,000.00	823,333,245.70	188,666,754.30
	3110000	Acquisition of Fixed Capital Assets	160,900,000.00	106,577,142.55	54,322,857.45
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0723000000		<b>General Administration, Planning and Support Services</b>	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
		<b>Grand Total</b>	<b>8,950,000,000.00</b>	<b>7,865,074,472.55</b>	<b>1,084,925,527.45</b>

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

Prepared By: \_\_\_\_\_

Date: 27/09/2023

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: 27/09/23

