

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL


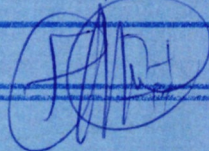
ON

THE FINANCIAL STATEMENTS OF
PARLIAMENTARY SERVICE COMMISSION

FOR THE YEAR ENDED

30 JUNE 2018

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PARLIAMENTARY SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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



PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

The Composition of the Commission is as follows:-

Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
Hon. Dr. Naomi Shaban, EGH, MP	-	Vice Chair, PSC
Sen. Beth Mugo, EGH, MP	-	Member
Hon. Adan Keynan, CBS, MP	-	Member
Hon. Benson Momanyi, MP	-	Member
Sen. George Khaniri, MGH, MP	-	Member
Hon. Aisha Jumwa, MP	-	Member
Sen. Aaron Cheruiyot, MP	-	Member
Dr. Lonah Mutoro Mumelo	-	Member

The following Commissioners were sworn in the office on

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 supreme, effective, efficient and self-sustaining Parliament as a major participant in the process of good governance.

(iii) Mission

The Mission of Parliamentary Service Commission is to facilitate Members of Parliament to efficiently and effectively fulfil their constitutional mandate in a representative system of Government by upholding and ensuring the autonomy of Parliament in its corporate relationship with other arms of Government.



(iv) Core Values

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

- **Professionalism**
The Commission shall strive to maintain a high level of competence while promoting teamwork and professionalism.
- **Impartiality**
The Commission shall be objective and impartial in delivery of services.
- **Integrity**
The Commission shall maintain the highest level of accountability, transparency and integrity in the discharge of its duties.
- **Efficiency**
The Commission shall be efficient, provide quality services and be responsive to the needs of all its stakeholders.
- **Courtesy**
The Commission shall be customer-focused, courteous and accord respect to everyone.

(b) Key Management

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






	<p><u>HON. JUSTIN B.N. MUTURI, EGH, MP</u> The Honorable Justin B.N. Muturi, EGH, MP, the Speaker of the Kenya National Assembly and Chairman of the Parliamentary Service Commission</p>
	<p><u>SENATOR BETH MUGO, EGH, MP</u> Senator Beth Wambui Mugo is renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors.</p>



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	<p><u>HON. ADAN WELIHYE KEYNAN, CBS, MP</u> Hon. Adan Keynan is the Chairman of the Commission Committee on Staff Welfare and is also a ranking member of the Defense and Foreign Relations Committee of the Kenya National Assembly. Hon. Keynan is a member of the Kenya National Audit Commission.</p>
	<p><u>SEN. DAVID MUSILA, MGH, MP</u> Senator Musila is a former Assistant Minister for Defense and the former Deputy Speaker of the National Assembly in 2002. The Commissioner is a career public administrator having served the Provincial Administration in various positions between the 1970 and 1985 rising to the rank of a Provincial Commissioner, in-charge of the Central Province of Kenya with a population of over 3 million. In 1998 he retired to venture into politics and was elected as the first Member of Parliament for Mwingi South Constituency.</p>
	<p><u>HON. JIMMY NURU ANGWENYI, MP</u> Hon. Jimmy Nuru Ondieki Angwenyi serves as the Member of Parliament for Kitutu Chache North, in the National Assembly of Kenya and is a member of the Parliamentary Service Commission (PSC).</p>
	<p><u>SEN. SAMMY LESHORE, CBS, MP</u> Sen. Sammy Leshore has been in active politics since 1992 when he was elected MP for Samburu East at age 36 after serving in the government in various capacities ranging from a police officer in the Directorate of State Security Intelligence of National Security Intelligence Service to foreign diplomacy as a 2nd secretary in Kenyan embassy to Italy. He served for three terms consecutively, which saw him make a noticeable political career both nationally and in his constituency.</p>
	<p><u>HON. REGINA CHEROP CHANG'OROK NYERIS, MP</u> Hon. Regina Changorok Nyeris was elected as the Woman Representative, West Pokot County in 2013.</p>



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	<p><u>HON. GLADYS NYASUNA WANGA, MP.</u> Hon. Gladys Nyasuna Wanga is currently the County Member of Parliament for Homa Bay County. She won the seat on an ODM ticket in the 2013 general election. In the same year, she was nominated to serve in the Parliamentary Service Commission and Chair of the Commission Committee on Information and Public Communication.</p>
	<p><u>HON. (DR.) ABDULLAHI IBRAHIM ALI</u> Hon. (Dr.) Abdullahi Ali 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. As a Member of Parliament for Wajir North Constituency between 1997 – 2008 he previously held a similar position as PSC Commissioner from 1999- 2008 and is regarded as a leading champion of parliamentary freedom in Kenya.</p>
	<p><u>DR. LONAH MUTORO MUMELO</u> Dr. Lonah is a non-Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010.</p>
	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u> The Clerk Senate /Secretary to Parliamentary Service Commission and accounting officer Parliamentary Service Commission.</p>




The Parliamentary Service Commission consists of representatives of both The Senate and The National Assembly. Membership is from both the Majority and Minority parties in both houses.



PARLIAMENTARY SERVICE COMMISSION
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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.

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

	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u></p> <p>The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting officer Parliamentary Service Commission.</p>
	<p><u>MR. MICHAEL R. SIALAI, EBS</u></p> <p>The Clerk of the National Assembly/Accounting Officer.</p>
	<p><u>MR. CLEMENT M. NYANDIERE</u></p> <p>Director General Joint Services.</p>





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	<p><u>MR. JEREMIAH W. NDOMBI</u> Senior Deputy Clerk, National Assembly.</p>
	<p><u>MR. MOHAMMED ALI MOHAMMED</u> Senior Deputy Clerk, Senate.</p>
	<p><u>MS. EUNICE GICHANGI</u> Senior Deputy Clerk, Senate.</p>
	<p><u>MR. JAMES N. MWANGI, EBS</u> Senior Deputy Clerk, National Assembly.</p>
	<p><u>MS. PHYLIS MAKAU</u> Director, Budgets Department</p>

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	<p><u>PROF. NYOKABI KAMAU</u> Executive Director, Centre for Parliamentary Studies and Training.</p>
	<p><u>MR. ANTHONY T. NJOROGE</u> Director, Litigation and Compliance.</p>

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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



PARLIAMENTARY SERVICE COMMISSION

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Finance

- Hon. Adan Keynan, CBS, MP – **Chairperson**
- Hon. Dr. Naomi Shaban, EGH, MP
- Sen. Aaron Cheruiyot, MP
-

Audit Committee

- Dr. Lonah Mumelo – **Chairperson**
- Sen. Beth Mugo, EGH, MP
-

Tender and Procurement

- Hon. Benson Momanyi, MP
- Sen. George Khaniri, MGH, MP
- Hon. Adan Keynan, CBS, MP
- Hon. Aisha Jumwa, 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.

(e) Entity Headquarters

Parliamentary Service Commission

P.O. Box 41842-00100

Parliament Building

Parliament Road

County Hall,

Nairobi, KENYA

Entity Contacts

Telephone: (+254) 2221291

E-mail cSenate@parliament.go.ke

Website www.parliament.go.ke

(f) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements For the year ended June 30, 2018

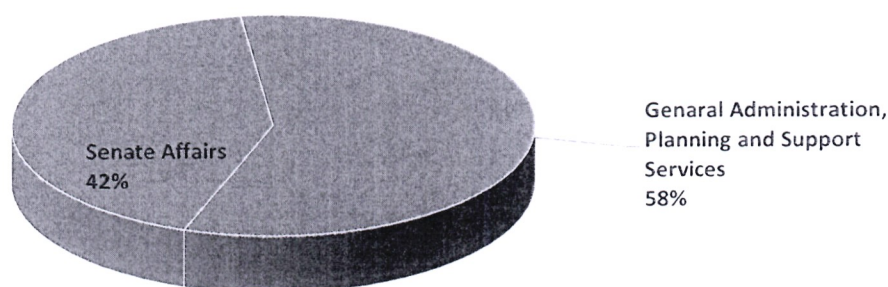
II. FOREWORD BY THE CLERK OF THE SENATE/SECRETARY TO THE PARLIAMENTARY SERVICE COMMISSION

This annual report and financial statement details the financial performance of the Parliamentary Service Commission (PSC) for the Financial Year 2017/2018. The Parliamentary Service Commission implements two programmes:

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

In the Financial Year under review, the PSC had a total approved budget of Kshs. 12,430,568,157 of which Kshs. 10,243,068,157 was for recurrent expenditure and Kshs. 2,187,500,000 million was for capital expenditure. The recurrent expenditure included Kshs. 4,577,637,412 for compensation to employees; Kshs. 4,943,945,745 for use of goods and services, and Kshs. 765,485,000 for other recurrent expenditure. The PSC expenditure was to be financed by Kshs. 44,000,000 from Appropriation in Aid and the rest from exchequer receipts.

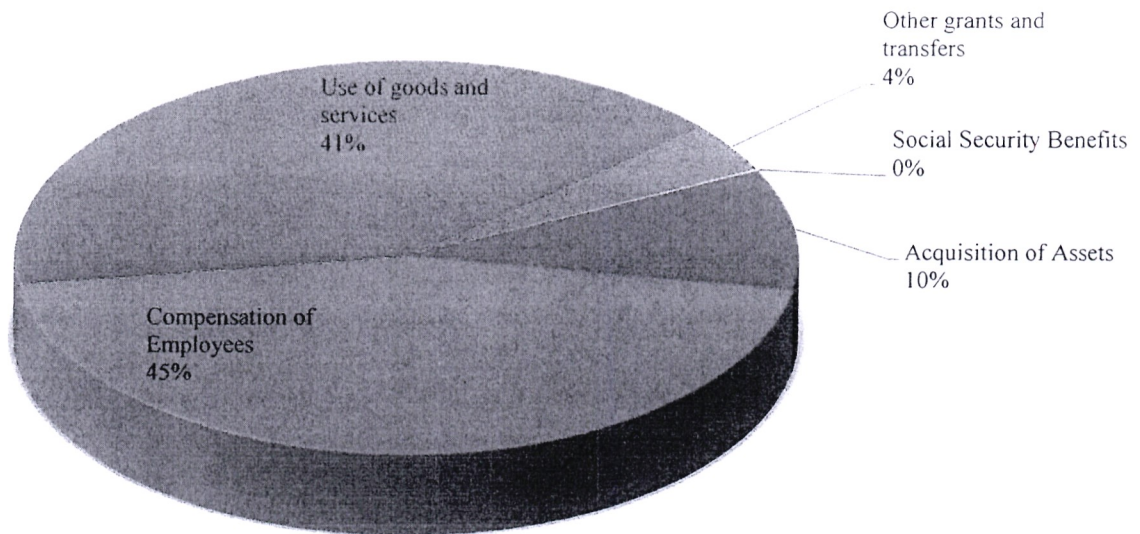
BUDGET ALLOCATION BY PROGRAMMES



The total receipts accrued for the PSC during the year amounted to Kshs. 9,317,103,481 of which Kshs. 5,021,575 was from Appropriations in Aid. By the end of 2017/2018, PSC had utilized Kshs. 8,908,705,038 indicating an under expenditure of Kshs. 408,398,443. The collections from Appropriations in Aid amounted to Kshs. 5,021,575 indicating an under collection against target of Kshs. 38,978,425. The balances held by the PSC at the end of the Financial Year included Kshs. 7,368,348.50 for pending imprest, Kshs. 432,810.40 in advances and the rest in bank balances.



Budget Utilisation as Per Economic Items



The utilization of resources allocated translated to a 75% budget performance. The recurrent expenditure performance was 82% while that of the capital expenditure achieved 40%. This translated to over 71% achievements of the outputs and targets approved in the 2017/2018 Programme Based Budget for both programmes.

The good performance in recurrent expenditure is attributed to the timely provision of exchequer receipts during the course of the financial year. However, the relatively low performance of the capital expenditure may be due to delay in release of exchequer funds for the capital projects and delay in submission of Contractors' Certificates of works.

To ensure full implementation of the Capital Projects as envisaged in the budget, the Parliamentary Service Commission should liaise with the National Treasury and ensure all resources that have been voted for the entity are released on time and certificates of work completed are submitted to the employer on time.

Sign

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



PARLIAMENTARY SERVICE COMMISSION

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

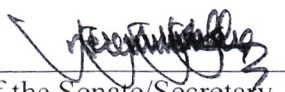
The Clerk of the Senate/Secretary of the Parliamentary Service Commission is the Accounting Officer responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018 and of the entity's financial position as at that date. The Clerk of the Senate/Secretary of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

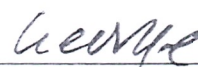
The Clerk of the Senate/Secretary of the Parliamentary Service Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The Parliamentary Service Commission financial statements were approved and signed by the Clerk of the Senate/Secretary of the Parliamentary Service Commission on 30th September, 2018.



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



Director Finance & Accounting
Name: FA Dr. George O. Wakah
ICIFA Member No. FA00009

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Parliamentary Service Commission set out on pages 13 to 37, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Parliamentary Service Commission as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Pending Bills

As disclosed in Note 13 to the financial statements, the Parliamentary Service Commission had pending bills totalling Kshs.641,712,384.65 as at 30 June 2018. The bills were not paid but instead carried forward to 2018/2019 financial year. Had these bills been paid and the expenditure charged to the accounts for 2017/2018, the statement of receipts and payments for the year would have reflected a reduced surplus of Kshs.233,313,941.65 instead of Kshs.408,398,443 now shown. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged.

2. Outstanding Imprests

The statement of assets and liabilities reflects account receivable balance of Kshs.7,801,159 as at 30 June 2018. As disclosed in Note 9 to the financial statements the balance includes outstanding imprests totalling Kshs.7,368,349 which ought to have been recovered or accounted for on or before 30 June 2018 pursuant to the provisions of regulation 93(5) and (6) of the Public Finance Management (County

Report of the Auditor-General on the Financial Statements of Parliamentary Service Commission for the year ended 30 June 2018

Government) Regulations, 2015. No satisfactory reasons have, however, been provided for failure to surrender or account for the imprests.

It has further been noted that the outstanding imprests balance of Kshs.7,368,349 includes amounts of Kshs.1,530,185 owed by three former senators and, Kshs.667,520.10 and Kshs.2,122,381.90 issued in 2015/2016 and 2016/2017 financial years, respectively. In view of the long delay in accounting for or surrendering these outstanding amounts, their recovery therefore appears to be doubtful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Parliamentary Service Commission in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Construction of Multi-Storey Office Block WP Item D29 NB/NBI 901- Job No.7753C

1.1. Contract Award and Duration

The contract for construction of the proposed multi-storey office block was awarded to M/s China Jianxi on 23 September 2013 at a contract sum of Kshs.5,893,646,849.67. The construction works commenced on 1 July 2014 and were expected to be completed on 31 December 2017. An extension of the project duration by 201 days (29 weeks) was later approved and thus revising the completion date to 27 July 2018.

1.2. Scope

The scope of works included but not limited to construction of seventeen storey main structure, underground tunnel, basement parking, plumbing and electrical works

1.3. Delay in Completion of the Building

Examination of records and documents including related payment vouchers and site inspection minutes revealed that a total of 20 payment certificates had been issued as of 30 June 2018 and an amount of Kshs.2,709,966,035.86 had so far been paid to the Contractor. Although the payments already made represented 46% of the contract sum of Kshs.5,893,646,849.67, a physical audit inspection carried out in December, 2018 revealed that the main structure only had been completed by that date. Further works on interior and finishing which were awarded to Sub-contractors one year ago at a contract sum of Kshs.1,749,026,429 had not commenced.

No satisfactory explanation has been provided for the slow progress in the construction works which remained uncompleted six months after the extended completion date of 27 July 2018.

1.4. Accumulated Interests on Delayed Payments

Further examination of the documents revealed an increase in interest on delayed payments amounting to Kshs.37,190,901.37 in 2017/2018 financial year up from Kshs.28,169,446 reported in the financial year 2016/2017. No satisfactory explanation has been provided for the continued delay in payments of certified works which continues to attract interests.

1.5. Loss Due to Changes in Exchange Rate

Audit of payment vouchers, completion certificates and other supporting documents up to and including certificate No.20 revealed extra expenditure totalling Kshs.426,400,005.22 representing loss in conversion of Kenya shillings to US dollars when settling the Contractor's certificates. No Justification has been given on the amounts paid at a higher exchange rate than the rate stipulated in the signed contract document of Kshs.84.0125 per US dollar.

2. Goods Not Accounted for in the Stores

Stores records shows that during year under review, Parliamentary Service Commission procured tyres at a cost of Kshs.1,774,863. However, the tyres were not taken on charge in the stores ledgers. It has not been possible under the circumstances to confirm whether these goods were delivered and met the required specifications.

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 matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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 ability of the Parliamentary Service Commission to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 going concern 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 Parliamentary Service Commission's ability 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 sustaining 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 Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

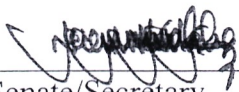
19 March 2019


PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	9,312,081,906	10,648,900,000
Other Receipts	2	5,021,575	38,814,448
TOTAL RECEIPTS		9,317,103,481	10,687,714,448
PAYMENTS			
Compensation of Employees	3	3,992,564,536	4,102,312,394
Use of goods and services	4	3,645,117,581	4,216,799,159
Other grants and transfers	5	366,598,043	44,118,471
Social Security Benefits	6	9,489,760	34,357,275
Acquisition of Assets	7	894,935,117	1,838,786,315
TOTAL PAYMENTS		8,908,705,038	10,236,373,614
SURPLUS/DEFICIT		408,398,443	451,340,835

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 30th September, 2018 and signed by:

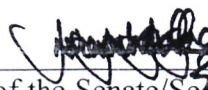

 Clerk of the Senate/Secretary
 Parliamentary Service Commission
 Name: Mr. Jeremiah M. Nyegenye, CBS

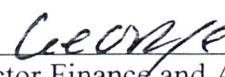

 Director Finance Accounting
 Name: FA Dr. George O. Wakah
 ICIFA Member No. FA/00009

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	910,188,264	894,050,567
Cash Balances	8B	312,498	-
Total Cash and cash equivalent		910,500,762	894,050,567
Accounts receivables – Outstanding Imprests and Salary Advances	9	7,801,159	5,576,926
TOTAL FINANCIAL ASSETS		918,301,921	899,627,493
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	504,326,552	447,619,133
NET FINANCIAL ASSETS		413,975,369	452,008,360
REPRESENTED BY			
Fund balance b/fwd	11	452,008,360	131,502,360
Prior year adjustment	12	(446,431,434)	(130,834,838)
Surplus/Deficit for the year		408,398,443	451,340,835
NET FINANCIAL POSITION		413,975,370	452,008,360

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 30th June, 2018 and signed by:


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

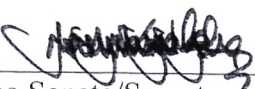

 Director Finance and Accounting
 Name: FA Dr. George O. Wakah
 ICIFA Member No. FA/00009

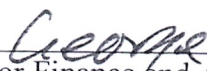
PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2018

VII. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	9,312,081,906	10,648,900,000
Other Revenues	2	5,021,575	38,814,448
		9,317,103,481	10,687,714,448
Payments for operating expenses			
Compensation of Employees	3	3,992,564,536	(4,102,312,394)
Use of goods and services	4	3,645,117,581	(4,216,799,159)
Other grants and transfers	5	366,598,043	(11,118,471)
Social Security Benefits	6	9,489,760	(34,357,275)
		8,013,769,920	8,397,587,299
Adjusted for:			
Changes in receivables		(2,224,233)	
Changes in payables		56,707,419	
Adjustments during the year		(446,431,434)	(130,834,838)
Net cash flow from operating activities		911,385,313	2,383,100,131
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(894,935,117)	(1,838,786,315)
Net cash flows from Investing Activities		(894,935,117)	(1,838,786,315)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	894,050,566	356,101,095
Cash and cash equivalent at END of the year	10	910,500,762	894,050,567

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 30th June, 2018 and signed by:


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


 Director Finance and Accounting
 Name: FA Dr. George O. Wakah
 ICIFA Member No. FA/00009

Reports and Financial Statements
For the year ended June 30, 2018


VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item 14	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	14,876,950,000		12,430,568,157	9,312,081,906	3,118,486,251	75%
Other Receipts (AIA) Sale of Goods & Fees for Services		(2,446,381,843)				
TOTAL RECEIPTS		44,000,000	44,000,000	5,021,575	38,978,425	11%
PAYMENTS						
Compensation of Employees	4,577,637,412		4,577,637,412	3,992,564,536	535,072,876	87%
Use of goods and services	6,039,832,589	(1,095,886,844)	4,943,945,745	3,645,117,581	1,298,828,164	74%
Other grants and transfers	439,500,000	(40,000,000)	399,500,000	366,598,043	32,901,957	92%
Social Security Benefits	51,000,000		51,000,000	9,489,760	41,510,240	19%
Acquisition of Assets	3,768,980,000	(1,266,495,000)	2,502,485,000	894,935,117	1,607,549,883	36%
TOTAL PAYMENTS	14,876,950,000	(2,402,381,844)	12,474,568,157	8,908,705,038	3,595,863,119	71%
Surplus/ Deficit				408,398,443	(408,398,443)	

The entity financial statements were approved on 30th June, 2018 and signed by:


Clerk of the Senate/Secretary
Parliamentary Service Commission

Name: Mr. Jeremiah M. Nyegeye



Director Finance and Accounting
Name: FA Dr. Dr. George O. Wakah
ICFA Member No. FA/00009

Reports and Financial Statements
For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	11,726,950,001	(1,483,881,844)	10,243,068,157	8,432,598,906	1,911,442,852	82%
Other Receipts (AIA) Sale of Goods & Fee for Services	-	44,000,000	44,000,000	5,021,575	(38,978,425)	11%
TOTAL RECEIPTS	11,726,950,001	(1,439,881,844)	10,287,068,157	8,437,620,481	1,845,447,676	82%
PAYMENTS						
Compensation of Employees	4,577,637,412	-	4,577,637,412	3,992,564,536	585,072,876	87%
Use of goods and services	6,039,832,589	(1,095,886,844)	4,943,945,745	3,645,117,581	1,298,828,164	74%
Other grants and transfers	439,500,000	(40,000,000)	399,500,000	366,598,043	32,901,957	92%
Social Security Benefits	51,000,000	-	51,000,000	9,489,760	41,510,240	19%
Acquisition of Assets	618,980,000	(304,995,000)	314,985,000	146,633,336	168,351,664	47%
TOTAL PAYMENTS	11,726,950,000	(1,439,881,843)	10,284,068,157	8,160,403,256	2,126,664,901	79%
Surplus/Deficit				277,217,225	(277,217,225)	

The entity financial statements were approved on 30th June, 2018 and signed by:


Clerk of the Senate/Secretary

Parliamentary Service Commission
Name: Mr. Jeremiah M. Nyegenye





Director Finance and Accounting
Name: FA Dr. George O. Wakah
ICIFA Member No. FA/00009

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	3,150,000,000	(962,500,000)	2,187,500,000	879,483,000	1,308,017,000	40%
Other revenue				0		
Total Receipts	3,150,000,000	(962,500,000)	2,187,500,000	879,483,000	1,308,017,000	40%
PAYMENTS						
Acquisition of Assets	3,150,000,000	(962,500,000)	2,187,500,000	748,301,782	1,439,198,219	34%
TOTAL PAYMENTS	3,150,000,000	(962,500,000)	2,187,500,000	789,827,560	1,397,672,440	34%
Surplus/Deficit				131,181,218	(131,181,218)	

The entity financial statements were approved on 30th June, 2018 and signed by:


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


Director Finance and Accounting
Name: FA Dr. George O. Wakah
ICIFA Member No. FA/00009

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2017/2018 Kshs	Adjustments Kshs	Final Budget 2017/2018 Kshs	Actual on comparable basis Date, 2017/2018 Kshs	Budget utilization difference Kshs
Senate Affairs	5,747,266,459	(456,727,010)	5,290,539,449	5,203,497,960	87,041,489
General Administration, Planning and Support Services	9,129,683,542	(1,945,654,834)	7,184,028,708	3,705,207,078	3,478,821,630
TOTAL	14,876,950,001	(2,402,381,844)	12,474,568,157	8,908,705,038	3,565,863,119

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2018

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the 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

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

▫ Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES

▫ **Transfers from the Exchequer**

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

▫ **External Assistance**

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

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

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

During the year ended 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

▫ **Other receipts**

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

b) Recognition of payments

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

▫ **Compensation of Employees**

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

▫ **Use of Goods and Services**

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

▫ **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

▫ **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 504,326,552 compared to Kshs 447,619,133 in prior period as indicated on note 10.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

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

PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2018

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2017-2018	2016 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,125,653,306	1,996,000,000
Total Exchequer Releases for quarter 2	2,443,379,400	2,804,800,000
Total Exchequer Releases for quarter 3	3,023,374,000	2,912,100,000
Total Exchequer Releases for quarter 4	2,719,675,200	2,936,000,000
Total	9,312,081,906	10,648,900,000

Only Kshs. 9,312,081,906 of the final budget of Kshs. 12,430,568,157 was released to PSC. The difference of Kshs. 3,118,486,251 was not released.

PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 OTHER REVENUES

Description	2017 -2018	2016-2017
	Kshs	Kshs
Receipt from Administrative Fees and Charges from CPST (AIA)	4,917,575	38,635,655
Receipts from Sale of Goods and Services (AIA)	104,000	178,793
Total	5,021,575	38,814,448

The anticipated receipts from sale of plant and machinery, sale of goods and fees for services of Kshs. 44,000,000 was not realized as expected.

3 COMPENSATION OF EMPLOYEES

	2017 -2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	1,385 ,302,674	1,314,468,509
Basic wages of temporary employees	485,9 81,215	530,956,236
Personal allowances paid as part of salary	1,858 ,676,056	1,972,844,954
Personal allowances paid as reimbursements	66,19 6,439	62,627,824
Pension and other social security contributions	196,4 08,152	219,540,871
Employer Contributions Compulsory national social security schemes	-	1,874,000
Total	3,992 ,564,536	4,102,312,39 4

A budget utilization of over 87% was realized. However there is difference of Kshs. 6,639,817.60 between the Ifmis trial balance and reported in the financial statements. This difference is attributed to postings in the Ifmis recognized as payments while actual payment did not go through the Internet Banking. See Annex 7

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	41,648,582	44,794,390
Communication, supplies and services	15,309,319	22,438,673
Domestic travel and subsistence	918,207,722	882,782,892
Foreign travel and subsistence	549,097,101	843,415,153
Printing, advertising and information supplies & services	47,173,876	96,323,679
Rentals of produced assets	157,245,710	270,201,597
Training expenses	168,026,415	240,175,061
Hospitality supplies and services	213,972,388	233,954,901
Insurance costs	399,967,023	453,607,537
Specialized materials and services	5,840,683	43,853,143
Office and general supplies and services	67,718,090	96,390,589
Other operating expenses	1,001,373,043	910,908,594
Routine maintenance – vehicles and other transport equipment	9,200,358	25,690,998
Routine maintenance – other assets	32,447,888	44,294,947
Fuel and Lubricants	17,889,383	7,967,005
Total	3,645,117,581	4,216,799,159

A budget utilization of over 74% was realized. However, there is a difference of Kshs. 53,016,864.90 between the figure reported in the financial statements and the Ifmis trial balance. This difference is attributed to postings in the Ifmis recognized as payments when actually they were not paid through the Internet Banking. **See Appendix 8**

5 OTHER GRANTS AND TRANSFERS

Explanation	2017 -2018	2016 -2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	26,598,043	39,118,471
Car Grant to Members of Parliament	340,000,000	5,000,000
Total	366,598,043	44,118,471

Car grants to Members of Parliament are paid to members once in a parliamentary period to purchase a cars for their own use. Each member is entitled to Kshs. 5,000,000.

PARLIAMENTARY SERVICE COMMISSION

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SOCIAL SECURITY BENEFITS

Explanation	2017 -2018	2016 -2017
	Kshs	Kshs
Employer Social Benefits in cash and in kind	9,489,760	34,357,275
Total	9,489,760	34,357,275

These benefits relate to cash paid to Members of Parliament and Staff to support them on bereavement as per Parliamentary Service Commission bereavement policy. The low budget utilization of 19% may be attributed to over budgeting and the fact that year 2017 was an election year.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 ACQUISITION OF ASSETS

Non Financial Assets	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of Buildings	711,596,274	1,392,463,425
Refurbishment of Buildings	36,705,508	408,935,494
Purchase of Vehicles and Other Transport Equipment	28,390,388	25,230,896
Purchase of Office Furniture and General Equipment	72,576,636	12,156,500
Purchase of Specialized Plant, Equipment and Machinery	45,666,312	-
Total	894,935,117	1,838,786,315

A budget utilization of over 36% was realized. This low absorption of the budget is attributed to slow release of the Exchequer Issues for Development Vote by the National Treasury. However, there is a difference of Kshs. 186,114,858.65 between the figure reported in the financial statements and the Ifmis trial balance. This difference is attributed to posting of payments on purchase of assets through the Internet Banking system net of withholding tax as opposed to gross posting through the Ifmis and the fact that some payments had been validated in the current year 2017/2018 but were paid in July 2018/2019. See Appendix 9

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)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank A/c 1000181257	Kshs.	Recurrent		258,667,518	404,166,200.30
Central Bank A/C 1000182164	Kshs.	Development		147,194,195	42,265,233.35
Central Bank A/C 1000181958	Kshs	Deposit		460,773,322	408,983,477.75
Co-operative Bank A/C 01129201146700	Kshs	Fees Collection		43,553,230	38,635,655.25
Total				910,188,265	894,050,566.65

8B: CASH IN HAND

	2017-2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	312,498	-
Total	312,498	-



PARLIAMENTARY SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017 -2018	2016 -2018
	Kshs	Kshs
Government Imprests	7,368,349	5,076,700
Salary advances	432,810	500,225
Total	7,801,159	5,576,926

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Akinyi Dorothy	30/06/2016	20,000.00	-	20,000.00
Ekal Hon. Imana Malachi	22/05/2018	473,949.30	-	473,949.30
Ekari Mr. Chire	4/05/2017	415,816.30	-	415,816.30
Ekidor Mr. Lenny	30/06/2016	400.00	-	400.00
Gurachi Hon. G.B	30/06/2016	114,763.10	-	114,763.10
Kioko Hon. Mike Sonko	29/06/2017	544,733.90	-	544,733.90
Maina Hon. Ephram	02/05/2018	848,989.30	-	848,989.30
Mugeni Mr. Joseph Gusino	12/09/2017	840,583.40	-	840,583.40
Mutahi Hon. Kagwe	26/07/2017	870,688.00	-	870,688.00
Mwendwa Mr. Andrew	30/06/2016	502,417.00	-	502,417.00
Ndwiga Hon. Njeu	04/10/2018	593,274.00	-	593,274.00
Ngeni Mr. Kipkoech Kenneth	30/06/2016	29,940.00	-	29,940.00
Odhiambo Ms. Susan	05/04/2018	904,157.50	-	904,157.50
Otieno Mr. George	18/05/2018	46,800.00	-	46,800.00
Wamatangi Hon. Paul Kimani	21/02/2017	1,161,831.70	-	1,161,831.70
Total			-	7,368,348.50

10. ACCOUNTS PAYABLE

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Contractors' Retention money	460,773,322	408,983,478
CPST Collection Account due to The National Treasury	43,553,230	38,635,655
	504,426,552	447,619,133

Contractors' retention money was deducted on Certificate of Works and will be paid to the contractors on completion of the projects and issue of certificate of completion.

CPST collection account balances will be remitted to the National Treasury.

PARLIAMENTARY SERVICE COMMISSION
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11. FUND BALANCE BROUGHT FORWARD

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	894,050,567	356,101,095
Cash in hand	-	-
Accounts Receivables	5,576,926	58,323,398
Accounts Payables	(447,619,1133)	(282,922,130)
Total	452,008,360	131,502,363

PARLIAMENTARY SERVICE COMMISSION

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 -2018	2016 -2017
	Kshs	Kshs
Adjustments on bank account balances	(446,431,434)	(73,178,965.05)
Adjustments on cash in hand	-	
Adjustments on payables	-	
Adjustments on receivables		(57,655,873.25)
Others (<i>specify</i>)	-	-
TOTAL	(446,431,434)	(130,834,838.30)

The prior year adjustment is made up of the opening bank balances of Kshs. 404,166,200.30 for the recurrent account and Kshs. 42,265,233.35 for the development account which were mopped up by the National Treasury at the beginning of the financial year, thus effectively reducing the fund balance brought forward.

PARLIAMENTARY SERVICE COMMISSION
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13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Appendix 1)

Description	2017-2018 Kshs	2016 -2017 Kshs
Construction of buildings	126,511,768.80	232,823,712.00
Supply of goods	115,029,221.10	46,838,334.60
Supply of services	371,027219.70	129,428,261.00
Total	612,568,209.60	409,090,308.50

13.2: PENDING STAFF PAYABLES (See Appendix 2)

	2017 -2018 Kshs	2016 -2017 Kshs
Senior management	12,419,995.20	-
Other staff	9,372,401.55	-
Total	21,792,396.75	-

13.3: OTHER PENDING PAYABLES (See Appendix 3)

	2017-2018 Kshs	2016 -2017 Kshs
Kenya Revenue Authority	1,939,278.30	-
Government Printer	290,000.00	-
CPST	5,122,500.00	-
Total	7,351,778.30	-
Grand Total	641,712,384.65	

14. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Financial Year	2013/2014				
535	Retention money not refunded to contractors	Project manager from Ministry of Housing yet to verify all claims	Clerk of Senate/Secretary PSC	Not Resolved	On going
Financial Year	2014/2015				
473	Unsupported Payments to travel companies for air tickets	Supporting documents were provided in form of memos and quotations.	Clerk of the Senate/ Secretary PSC	Resolved	Resolved
474	Procurement of tonner which could not be verified	The documents are held at the Directorate of Criminal Investigation	Clerk of the Senate/ Secretary PSC	Not Resolved	On going
475	Pending bills for purchase of	The documents are held at the	Clerk of Senate/ Secretary PSC	Not Resolved	On going

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	tonner which could not be physically verified	Directorate of Criminal Investigation			
476.1	Unsupported payment to members of PIC	Supporting documents were provided	Clerk of Senate/Secretary PSC	Resolved	Resolved
476.2	Unsupported payment to members of Technical Evaluation Committee	Documentary evidence was produced to support the payment	Clerk of Senate/Secretary PSC	Resolved	Resolved
476.3	Unsupported imprest surrenders	Documentary evidence was produced to support the payment	Clerk of Senate/Secretary PSC	Resolved	Resolved
476.4	Unsupported payment to a company for accommodation	Documentary evidence was produced to support the payment to Flamingo Beach Resort	Clerk of Senate/Secretary PSC	Resolved	Resolved
Financial Year	2015/2016				
565	Stalled refurbishment & partitioning of offices at Harambee Plaza	The landlord was unable to provide to PSC more floor space due to a court order by the tenants thus frustrating the contract	The project manager	Not resolved	On going

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566	Interest on delayed payments	The delayed payment was occasioned by factors beyond the control of PSC such as the processing of the certificate of works at the Ministry, IFMIS breakdown & delay in exchequer release	Project Manager at the Ministry of Land and Housing & Clerk Senate/Secretary PSC	Not resolved	On going
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Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;


PARLIAMENTARY SERVICE COMMISSION

**Reports and Financial Statements
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- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


Clerk of the Senate/Secretary

Parliamentary Service Commission
Name: Mr. Jeremiah M. Nyegenye, CBS


Director Finance and Accounting
Name: FA Dr. George O. Wakah
ICIFA Member No. FA/00009

PARLIAMENTARY SERVICE COMMISSION
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Appendix 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures	5,937,740,553	748,301,782	-	6,686,042,335
Transport equipment	239,235,449	28,390,388	-	267,625,837
Office equipment, furniture and fittings	214,856,615	72,576,636	-	287,433,251
Other Machinery and Equipment	268,164,209	45,666,312	-	313,830,521
Total	6,659,996,826	894,935,117		7,554,931,944

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

PARLIAMENTARY SERVICE COMMISSION

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Appendix 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY Parliamentary Service Commission

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	Proposed Multy-Storey Office Block	Office Block to accommodate Members Parliament and Staff on completion	Mr. Jeremiah M. Nyegenye	Yes

Appendix 6- REPORTS GENERATED FROM IFMIS

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

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

APPENDIX 1 (A)

VOTE 2041 - PSC

LIST OF CONSTRUCTION & CIVIL WORKS PENDING BILLS AS AT 30TH JUNE, 2018

NO.	NAME OF COMPANY	INVOICE NO.	INVOICE DATE	AMOUNT
1	Odd Mac Engineering Ltd.	CERT20/1	22/06/2018	2,244,795.00
2	China Jiangxi International Kenya Ltd Nrb.	CERT23A	22/06/2018	20,014,378.15
3	China Jiangxi International Kenya Ltd Nrb.	CERT20A&B/2	22/06/2018	20,297,914.60
4	China Jiangxi International Kenya Ltd Nrb.	CERT21/2	22/06/2018	1,407,023.50
5	China Jiangxi International Kenya Ltd Nrb.	CERT22	22/06/2018	1,188,350.05
6	China Jiangxi International Kenya Ltd Nrb.	CERT22A&B/1	22/06/2018	5,771,127.35
7	China Jiangxi International Kenya Ltd Nrb.	CERT21A&B/1	22/06/2018	6,833,097.30
8	China Jiangxi International Kenya Ltd Nrb.	CERT18/1	22/06/2018	3,944,619.50
9	China Jiangxi International Kenya Ltd Nrb.	CERT NO 25TH	22/06/2018	30,920,900.00
10	China Jiangxi International Kenya Ltd Nrb.	CERT NO 25TH A	22/06/2018	6,496,062.78
11	China Jiangxi International Kenya Ltd Nrb.	CERT NO 26TH	22/06/2018	6,442,304.00
12	China Jiangxi International Kenya Ltd Nrb.	CERT NO 27TH	22/06/2018	16,196,368.00
13	China Jiangxi International Kenya Ltd Nrb.	CERT NO 27TH A	22/06/2018	3,401,743.49
14	China Jiangxi International Kenya Ltd Nrb.	CERT NO 26TH A	22/06/2018	1,353,085.08
	Sub-Total			126,511,768.80

APPENDIX 16A

VOTE 2041 - PSC

LIST OF GOODS PROVIDERS PENDING BILLS AS AT 30TH JUNE, 2018

NO.	NAME OF COMPANY	INVOICE NO.	INVOICE DATE	AMOUNT
1	AMACEC Kenya Ltd	QTS	05/02/2018	446,344.00
2	Commcarrier Satelite Services Ltd	00359	06/06/2018	3,759,966.00
3	Copy Cat Limited	7/10/2122	04/06/2018	142,699.14
4	Copy Cat Limited	18502686	9/4/2018	785,070.00
5	Copy Cat Limited	KRINOA18505349	22/06/2018	365,864.00
6	DEACONS	POO-018/18	04/01/2018	2,621,716.00
7	Deltatech Business Systems Ltd	12426/1	20/12/2017	181,500.00
8	Dessy Investments Gen. Supplies	308	21/06/2018	2,377,500.00
9	DHANUSH	DLK2018-19/021	15/05/2018	696,000.00
10	Electronic Management Group	2010003/0	22/06/2018	29,668,851.00
11	Fast Choice Ltd	2990/1	29/06/2018	6,694,800.00
12	Fast Choice Ltd	2951	22/06/2018	55,950.00
13	Genex Cleaning Services Ltd	094	20/06/2018	154,141.95
14	Intercontinental	582653	10/5/2018	591,250.00
15	Malibu Pharmacy Ltd	3025	28/06/2018	537,000.00
16	Malka International	0158	07/06/2018	3,140,000.00
17	Mark Orient Enterprise	280	7/5/2018	780,950.00
18	Markin General Merchants	257	08/06/2018	825,000.00
19	Melsup Supplies	7	14/06/2018	593,500.00
20	Meval Enterprises	3027	29/06/2018	1,221,300.00
21	MFI Document Solutions Ltd	KETWA -0007342	08/06/2018	950,000.00
22	MFI Document Solutions Ltd	3371	14/06/2018	1,046,980.00
23	MFI Document Solutions Ltd	2801	28/03/2018	1,046,980.45
24	MFI Document Solutions Ltd	2948	30/05/2018	1,367,640.00
25	MFI Document Solutions Ltd	KETWA -0007855	18/11/2017	950,000.00
26	MFI Document Solutions Ltd	8324	12/06/2018	1,517,947.00
27	MFI Document Solutions Ltd	1026289/1	03/05/2018	586,115.00
28	Nation Media Group Ltd	3094	12/06/2018	618,490.00
29	Nation Media Group Ltd	2560942	08/06/2018	242,626.00
30	Nation Media Group Ltd	2560714	08/06/2018	242,626.00
31	Nation Media Group Ltd	2561145	11/06/2018	587,366.00
32	Nation Media Group Ltd	2561238	11/06/2018	242,626.00
33	Nation Media Group Ltd	2561850	14/06/2018	242,626.00
34	Nation Media Group Ltd	102628920180423	16/02/2018	741,042.50
35	Nation Media Group Ltd	2561932	20/06/2018	242,626.00
36	Nation Media Group Ltd		22/06/2018	242,626.00
37	Nation Media Group Ltd	102628920180423	23/04/2018	617,104.75
38	National Oil Corporation Ltd		11/05/2018	66,000.00
39	National Oil Corporation Ltd	2091	18/06/2018	66,000.00
40	National Water Conversation & P. Co.	424	08/06/2018	4,208,400.00
41	Njodama General Supplies	3028	12/6/2018	980,500.00

42	OORO & SANYA ASSOCIATES LTD	CERT NO3JOB	17/05/2018	4,551,476.87
43	Patom Company Ltd	1973	07/06/2018	492,315.00
44	Standard Group Ltd	9002807906	12/05/2018	1,067,043.00
45	Standard Group Ltd	80050341	30/03/2018	2,453,957.00
46	Tamia Ltd	14824	02/06/2018	399,620.00
47	The Copy Cat Ltd	KRINOA18505347	22/06/2018	365,864.00
48	The Copy Cat Ltd	305123	30/06/2018	118,360.00
49	The Monarch Insurance	01/03/2018	7,850,562.00
50	The Standard Group	80053184	05/06/2018	242,625.60
51	The Standard Group	80053203	06/06/2018	583,897.60
52	The Standard Group	80053215	07/06/2018	242,625.60
53	The Standard Group	80053606	15/06/2018	242,626.60
54	The Standard Group	80053155	15/06/2018	242,625.60
55	The Standard Group	80053719	20/06/2018	242,625.00
56	The Standard Group	80053857	25/06/2018	242,625.60
57	The Standard Group	80054029	28/06/2018	485,251.20
58	The Star Publications Ltd	SINV029115	30/06/2018	193,049.98
59	TOPCHOICE LTD	201736	28/06/2018	21,411,146.72
60	Wasp Systems Ltd	2945	29/06/2018	1,130,000.00
61	Weekly Citizen	INV 2018	10/4/2018	25,200.00
	Sub-Total			115,029,221.16

APPENDIX 1(c)

VOTE 2041 - PSC

LIST OF SERVICE PROVIDERS PENDING BILLS AS AT 30TH JUNE, 2018

NO.	NAME OF COMPANY	INVOICE NO.	INVOICE DATE	AMOUNT
1	Acacia premier		3/8/2017	18,200.00
2	ABERDARE SAFARI	101877	18/03/2018	55,000.00
3	African Touch Safaris	2750	19/10/2017	288,400.00
4	African Touch Safaris Ltd	D1N17080016	14/08/2017	996,460.00
5	Agakhan University Hospital	16th aug 2018	30/06/2018	3,256,715.90
6	Air Kenya Express Ltd	2972	15/03/2018	600,802.00
7	AMACEC Kenya Ltd	AMK2018/05	06/04/2018	492,997.68
8	ATS Travel	TIN0116040763	23/05/2018	514,320.00
9	ATS Travel	TIN0117090005	01/03/2018	1,392,650.00
10	ATS Travel	DIN17060016	03/02/2018	322,630.00
11	ATS Travel	TIN0117040346	08/09/2017	257,700.00
12	ATS Travel	TIN0116030724	15/09/2017	233,705.00
13	ATS Travel	TIN0116040768	14/08/2017	311,250.00
14	ATS Travel	TIN0117090481	21/07/2017	2,697,255.00
15	ATS Travel	23269	02/06/2018	1,782,570.00
16	Bobo Tours and travel	470	06/05/2018	156,000.00
17	Bobo Tours and travel	632	12/5/2018	275,999.00
18	Bobo Tours and travel	635	07/05/2018	399,359.00
19	Boma Inn	42421	05/04/2018	245,600.00
20	Boma Inn	42421	5/4/2018	245,600.00
21	Boma Inn-Eldoret	35606	11/06/2018	41,900.00
22	Bunge Staff Canteen	2738	14/05/2018	57,610.00
23	Bunge Staff Canteen - Staff	5818	14/05/201	40,580.00
24	Bunge Staff Canteen - Staff	5966	14/05/201	81,065.00
25	Bunge Staff Canteen - Staff	5961	14/05/201	614,365.00
26	Bunge Staff Canteen -N.A & Senate	2742	14/05/2018	452,835.00
27	Burch's Resort	228	12/04/2018	168,000.00
28	Burch's Resort	140	19/02/2018	424,000.00
29	Clinix Health Care Ltd	16th aug 2018	30/06/2018	356,815.00
30	Crowne Plaza Hotel & Resort	174376	03/02/2018	210,000.00
31	Crowne Plaza Hotel & Resort	176279	07/3/2018	330,000.00
32	Crowne Plaza Hotel & Resort	2851	20/10/2017	705,517.00
33	D.T. Dobie Limited	...	12/05/2018	110,193.59
34	Diani Reef Hotel		25/02/2018	1,550,000.00
35	Digital Marine Ship Handlers	104	21/05/2018	2,995,000.00
36	Digital Marine Ship Handlers		19/03/2018	400,000.00
37	DT Dobie	16153326	06/06/2018	30,166.23
38	DT Dobie	16150435	29/3/2018	375,740.36
39	DT Dobie	16150437	29/3/2018	113,141.18
40	DT Dobie & Company (Kenya)	1749/1	09/04/2018	301,102.30
41	DT Dobie & Company (Kenya)		25/05/2018	301,102.30

42	DT Dobie & Company (Kenya)	2783	23/04/2018	387,464.55
43	DT. Dobie & Company (Kenya)	16152651/1	23/05/2018	276,671.95
44	DT Dobie & Company (Kenya)	2801/1	17/04/2018	229,402.80
45	DT Dobie and Company (K) Ltd	16153142	31/05/2018	110,193.01
46	Eltons Pharmacy Ltd	3026	21/06/2018	90,500.00
47	Enanshipai Resort & Spa	49289/1	22/05/2018	1,636,700.45
48	Enanshipai Resort & Spa	49121/2	12/03/2018	1,590,350.00
49	Enanshipai Resort	49391	25/03/2018	740,000.00
50	Enanshipai Resort	234/2018	03/03/2018	1,099,680.00
51	English point	15017	09/05/2018	246,050.00
52	English point	15767/72	6/6/2018	5,600.00
53	English Point Marina	15408	03/04/2018	32,000.00
54	English Point Marina	15628	27/04/2018	34,400.00
55	English Point Marina	12653	22/02/2018	1,335,000.00
56	English Point Marina	12605	24/02/2018	815,300.00
57	Flamingo Beach	25168	04/08/2017	3,720,000.00
58	Flamingo Beach	4739	26/05/2018	1,300,000.00
59	Flamingo Beach		26/05/2018	1,300,000.00
60	Flamingo Beach	3937/1	18/05/2018	767,500.00
61	Flight Centre	FCTL-147	15/03/2018	1,773,530.00
62	Flight Centre	FCTL-133	17/11/2017	133,590.00
63	Fly Beyond Africa	1032	10/5/2018	90,000.00
64	Fly Beyond Africa	994	04/04/2018	560,000.00
65	Fly Beyond Africa	1023	05/04/2018	75,000.00
66	Fly Beyond Africa	966	12/3/2018	80,000.00
67	Fly Beyond Africa	1085	25/01/2018	92,000.00
68	Fly Beyond Africa	897	01/02/2018	494,000.00
69	Fly Beyond Africa	3097	8/5/2018	605,900.00
70	Fly Beyond Africa	970	14/03/2018	980,000.00
71	Fly Beyond Africa	988	28/03/2018	980,000.00
72	flying blue	20051	13/12/2017	511,455.00
73	Getrudes Children Hospital		30/06/2018	777,356.00
74	Getrudes Children Hospital		30/06/2018	140,449.90
75	Good Hope Tours	105411	26/05/2018	601,950.00
76	Good Hope Tours	134256	16/11/2017	444,250.00
77	Green Bay Travel Ltd	54	11/05/2018	247,860.00
78	Green Bay Travel Ltd	51	27/06/2018	315,780.00
79	Green Bay Travel Ltd	59	25/04/2018	2,364,870.00
80	Green Bay Travel Ltd	64	24/05/2018	285,450.00
81	Green Bay Travel Ltd	52	02/01/2018	38,075.00
82	Green Bay Travel Ltd	2415	19/09/2017	598,800.00
83	Green Bay Travel Ltd	66	17/04/2018	675,379.00
84	Intercontinental	582653	10/05/2018	591,250.00
85	Intercontinental	586643	14/06/2018	331,500.00
86	Intercontinental	5766	15/06/2018	228,000.00
87	Intercontinental	587104	19/06/2018	41,470.00
88	Jannataan Shela Beach Lamu	59	12/07/2017	132,000.00

89	Johnson Tours	INVK182	17/04/2018	87,970.00
90	K.I.C.C	4187	13/10/2017	527,465.00
91	K.I.C.C	4213	22/11/2017	249,232.00
92	K.I.C.C	4125	15/09/2017	850,298.00
93	Kenya Airways	10005689	27/04/2018	287,585.00
94	Kenya Airways	10005659	29/04/2018	33,566.00
95	Kenya Airways	10004405	12/05/2018	34,445.00
96	Kenya Airways	10005663	14/05/2018	403,340.00
97	Kenya Airways	10002282	21/05/2018	1,441,510.00
98	Kenya Airways	10005670	21/05/2018	211,760.00
99	Kenya Airways	10005266	22/05/2018	405,860.00
100	Kenya Airways	10004897	22/05/2018	1,210,115.00
101	Kenya Airways	10005678	23/05/2018	48,155.00
102	Kenya Airways	10004401	29/05/2018	83,365.00
103	Kenya Airways	10002400	29/05/2018	31,670.00
104	Kenya Airways	10004899	29/05/2018	1,481,295.00
105	Kenya Airways	10004903	05/06/2018	409,645.00
106	Kenya Airways	10005284	06/06/2018	3,125,515.00
107	Kenya Airways	10004540	11/06/2018	8,079,375.00
108	Kenya Airways	10002811	11/06/2018	225,780.00
109	Kenya Airways	10004588	11/06/2018	83,795.00
110	Kenya Airways	10004398	12/06/2018	231,940.00
111	Kenya Airways	10005277	12/06/2018	727,925.00
112	Kenya Airways	10002469	12/06/2018	30,095.00
113	Kenya Airways	10003429	13/06/2018	368,890.00
114	Kenya Airways	10005279	14/06/2018	506,945.00
115	Kenya Airways	10002402	14/06/2018	1,076,635.00
116	Kenya Airways	10005680	16/06/2018	37,730.00
117	Kenya Airways	10005817	19/06/2018	238,965.00
118	Kenya Airways	10003053	21/06/2018	296,655.00
119	Kenya Airways	10004580	25/06/2018	415,080.00
120	Kenya Airways	10003049	25/05/2018	3,947,680.00
121	Kenya Airways	10003116	29/05/2018	31,530.00
122	Kenya Airways	10003310	30/05/2018	597,370.00
123	Kenya Airways	10003386	31/05/2018	366,380.00
124	Kenya Airways	10002627	15/05/2018	273,715.00
125	Kenya Airways	10004403	28/02/2018	299,940.00
126	Kenya Airways	10000098	12/03/2018	73,335.00
127	Kenya Airways	2811	11/04/2018	225,780.00
128	Kenya Airways	3092	16/04/2018	3,499,730.00
129	Kenya Airways	3312	21/04/2018	1,046,340.00
130	Kenya Airways	3380	05/05/2018	107,085.00
131	Kenya Airways	3384	11/05/2018	483,660.00
132	Kenya Airways	10002617	19/05/2018	71,280.00
133	Kenya Airways	3401	19/05/2018	122,305.00
134	Kenya Airways	3078	23/05/2018	206,620.00
135	Kenya Airways	10003051	01/06/2018	934,100.00

136	Kenya Airways	3443	03/06/2018	163,090.00
137	Kenya Airways	3145	07/06/2018	132,860.00
138	Kenya Airways	3077	09/06/2018	169,560.00
139	Kenya Airways	193	09/06/2018	156,385.00
140	Kenya Airways	3316	11/06/2018	258,545.00
141	Kenya Airways	3092	11/06/2018	3,499,730.00
142	Kenya Airways	3382	17/06/2018	137,220.00
143	Kenya Airways	2962	26/06/2018	874,115.00
144	Kenya Airways	276007/1	28/06/2018	1,284,210.00
145	Kenya Airways	3338	11/02/2018	1,078,810.00
146	Kenya Airways	10209/1	13/02/2018	622,695.00
147	Kenya Literature Bureau	2991	19/04/2018	170,000.00
148	Kenya Literature Bureau		14/11/2017	139,200.00
149	Kenya Nat. Assembly Catering Departm	CAT36	08/04/2018	697,230.00
150	Kenya Nat. Assembly Catering Departm	CAT 47	09/04/2018	340,060.00
151	Kenya Nat. Assembly Catering Departm	CAT50	10/04/2018	406,350.00
152	Kenya Nat. Assembly Catering Departm	CAT48	11/04/2018	640,139.00
153	Kenya Nat. Assembly Catering Departm	CAT46	12/04/2018	682,341.00
154	Kenya Nat. Assembly Catering Departm	CAT20	13/04/2018	1,349,460.00
155	Kenya Nat. Assembly Catering Departm	CAT28	14/04/2018	344,400.00
156	Kenya Nat. Assembly Catering Departm	CAT27	15/04/2018	264,310.00
157	Kenya Nat. Assembly Catering Departm	CAT32	16/04/2018	248,495.00
158	Kenya Nat. Assembly Catering Departm	CAT38	17/04/2018	343,988.00
159	Kenya Nat. Assembly Catering Departm	CAT22	18/04/2018	8,340.00
160	Kipabungu Ltd/ Simba Lodge Naivasha	2018031003	12/3/2018	2,035,948.30
161	Kipabungu Ltd/ Simba Lodge Naivasha	3371	08/02/2018	2,400,000.00
162	Kipabungu Ltd/ Simba Lodge Naivasha	2018030903	11/03/2018	2,094,000.00
163	KONE	13000477	27/04/2018	780,000.00
164	KONE	12001016	27/04/2018	400,500.00
165	KSPCA	1023	23/05/2018	38,217.35
166	KSPCA	4101	5/06/2018	59,500.00
167	Kusyombunguo Hotels Ltd	1272	17/09/2017	873,000.00
168	Laico Regency	3111115	13/04/2018	756,200.00
169	Law Africa Publishing Ltd	2802	29/05/2018	5,716,913.85
170	Law Africa Publishing Ltd	LAP1201800529	29/05/2018	13,655,777.52
171	Leisure Lodge Resort	180/2	12/01/2018	1,826,600.00
172	Maanzoni Lodge	310,131,103,132	22/02/2018	2,341,180.00
173	Mara Ways Tours	5322	09/04/2018	133,000.00
174	Mara Ways Tours	5045	14/04/2018	456,000.00
175	Mara Ways Tours	5743	01/05/2018	456,000.00
176	Mara Ways Tours	5312	06/05/2018	1,705,000.00
177	Mara Ways Tours	5764	05/06/2018	114,000.00
178	Mara Ways Tours	5767	09/06/2018	90,000.00
179	Mara Ways Tours	5771	12/06/2018	228,000.00
180	Mara Ways Tours	5768	25/06/2018	54,000.00
181	Mara Ways Tours	5753	05/07/2018	152,000.00
182	Mara Ways Tours	5759	29/05/2018	152,000.00

183	Mara Ways Tours	5762	29/05/2018	570,000.00
184	Mara Ways Tours	5278	01/02/2018	450,000.00
185	Mara Ways Tours	5045	21/03/2018	456,000.00
186	Mara Ways Tours	5748	03/07/2018	95,000.00
187	Mara Ways Tours	5739	27/02/2018	76,000.00
188	Mara Ways Tours	5747	27/02/2018	76,000.00
189	Mara Ways Tours	5735	14/11/2017	589,000.00
190	Mara Ways Tours	5737	24/11/2017	64,000.00
191	Mara Ways Tours	5278	22/08/2017	450,000.00
192	Mara Ways Tours	5761	04/04/2018	152,000.00
193	Marony Travel	675	22/03/2018	39,600.00
194	marony travel	699	5/08/2017	33,555.00
195	marony travel	1001	04/04/2018	584,000.00
196	Masada Hotel	1001	04/04/2018	584,000.00
197	masada hotel	1011	16/04/2018	444,000.00
198	masada hotel	1011	16/04/2018	444,000.00
199	Masada Hotel	699	21/06/2018	33,555.00
200	Medical-Cherangany Nursing Home		10/06/2018	26,580.00
201	Medical-Dr. Doreen A.Asimba	412	07/06/2018	21,000.00
202	Medical-Dr. Pankaj	41	12/06/2018	416,070.00
203	Medical-Dr.J.A Mulimba	412/8	13/06/2018	8,000.00
204	Medical-Dr.Peter Mugwe	5412/1	06/06/2018	6,000.00
205	Medical-Mater Hospital	100	11/06/2018	186,070.00
206	Medical-Nairobi Hospital	3238	14/06/2018	1,847,897.00
207	Medical-Optica Hospital	413/7	12/06/2018	182,280.00
208	Medical-Prime Heart Clinic	2351	06/06/2018	136,000.00
209	Nairobi Projectors	45271	12/05/2018	48,720.00
210	Nairobi Water & Sewerage Co	403/1	11/04/2018	1,163,177.20
211	Nairobi West Hospital	36	30/06/2018	92,015.00
212	Narse Enterprises	207	02/05/2018	231,000.00
213	Narse Enterprises	213	14/06/2018	349,000.00
214	Narse Enterprises	214	18/06/2018	556,500.00
215	Narse Enterprises	217	29/06/18	622,800.00
216	Nasia Enterprises	415	06/06/2018	1,305,000.00
217	Nasia Enterprises	206	30/04/2018	622,800.00
218	National Oil Corporation Ltd	420098	30/04/2018	2,258,179.44
219	National Oil Corporation Ltd	431229	30/6/2018	2,302,498.28
220	National Oil Corporation Ltd	425714	31/05/2018	2,625,745.92
221	National Oil Corporation Ltd	425714	31/5/2018	2,625,745.92
222	National Oil Corporation Ltd	414668	31/03/2018	1,985,889.97
223	National Oil Corporation Ltd	414668	31/3/2018	1,985,889.97
224	P K Consulting	0	26/04/2018	1,000,000.00
225	Pago Airways	19709	22/02/2018	875,140.00
226	Pago Airways	19647	22/10/2017	341,465.00
227	Pago Airways	19688	18/11/2017	22,870.00
228	Pest Destruction Services	1144	29/06/2018	445,440.00
229	Pest Destruction Services	1145	29/06/2018	167,040.00

230	Pest Destruction Services	1146	29/06/2018	179,841.60
231	Pewin Drycleaners and	548	05/08/2018	541,991.80
232	Physical Therapy services Ltd	INV06528	30/01/2018	385,000.00
233	Pillar Audio Visual Services	25470	24/06/2018	52,200.00
234	Pillar Audio Visual Services	24970	13/04/2018	241,280.00
235	Pillar Audio Visual Services	25137	18/04/2018	60,320.00
236	Pinecone Hotel	4836	19/04/2018	264,000.00
237	Pinecone Hotel	4612	07/4/2018	352,000.00
238	Pinnacle Travel		25/05/2018	8,620,760.00
239	Pinnacle Travel	113609	21/06/2018	396,900.00
240	Pinnacle Travel	111665	28/02/2018	2,159,040.00
241	Premier Safaris	TIN-2343	11/06/2018	4,863,245.00
242	Premier Safaris	TIN0949	22/06/2018	32,475.00
243	Premier Safaris	2931	18/01/2018	311,400.00
244	Prideinn Hotel	8939	21/06/2018	422,000.00
245	Prideinn Hotel	3100	14/05/18	1,125,000.00
246	Prideinn Hotel	8939	11/04/2018	422,000.00
247	Prideinn Hotel	23929	11/05/2018	3,512,480.00
248	Prideinn Hotel	3671	17/05/2018	795,800.00
249	Prideinn Hotel	18906	07/01/2018	48,000.00
250	Prima Vera	INV18050136	21/05/2018	107,549.10
251	Prima Vera	INV18020010	02/01/2018	132,838.78
252	Prima Vera	INV18010064	22/01/2018	218,745.00
253	primate tours	1114	16/04/2018	1,180,480.00
254	primate tours	1321	25/05/2018	1,810,650.00
255	primate tours	1364	04/06/2018	76,000.00
256	primate tours	1361	04/06/2018	270,000.00
257	primate tours	1376	05/06/2018	90,000.00
258	primate tours	1407	21/06/2018	521,600.00
259	primate tours	1152	23/06/2018	3,811,840.00
260	primate tours	1234	14/05/2018	1,370,660.00
261	primate tours	1235	14/05/2018	3,138,420.00
262	primate tours	1244	14/05/2018	288,000.00
263	primate tours	1243	14/05/2018	270,000.00
264	primate tours	1234	14/05/2018	1,370,660.00
265	primate tours	1245	14/05/2018	570,000.00
266	primate tours	1284	21/05/2018	133,000.00
267	primate tours	1285	21/05/2018	266,000.00
268	primate tours	1283	21/05/2018	360,000.00
269	primate tours	432	16/05/2018	1,657,850.00
270	primate tours	832	01/02/2018	201,600.00
271	primate tours	939	28/02/2018	980,010.00
272	primate tours	1010	02/03/2018	288,000.00
273	primate tours	358	20/03/2018	77,920.00
274	primate tours	11/2/1902	27/03/2018	570,000.00
275	primate tours	692	8/11/2017	251,595.00
276	primate tours	694	08/11/2017	359,650.00

277	primate tours	713	16/11/2017	684,250.00
278	primate tours	731	23/11/2017	39,800.00
279	primate tours	51	30/11/2017	317,600.00
280	primate tours	640	10/12/2017	352,020.00
281	primate tours	790	13/12/2017	1,026,880.00
282	primate tours	712	11/16/2017	76,290.00
283	primate tours	693	11/08/2017	591,950.00
284	Proflight	559	06/04/2018	1,689,688.00
285	Proflight	561	06/05/2018	1,930,240.00
286	Raydoll Tours	TIN17110237	21/05/2018	783,080.00
287	Raydoll Tours	TIN16070144	23/05/2018	28,620.00
288	Raydoll Tours	TIN17110147	15/06/2018	139,930.00
289	Raydoll Tours	TIN16060254	21/06/2018	759,965.00
290	Royal City Hotel Ltd	3101	28/04/2018	1,031,550.00
291	Safari Park Hotel and Casino	126343	12/3/2018	1,340,000.00
292	Safari Park Hotel and Casino		04/12/2017	1,427,228.00
293	Safari Park Hotel and Casino	145794/5	27/03/2018	2,332,200.00
294	Safe Point Ltd	346	18/06/2018	2,784,002.90
295	Sarova Saltlick	78093	18/05/2018	192,200.00
296	Sarova Stanley	9800	15/05/2018	195,000.00
297	Sarova Stanley	302306	24/04/2018	227,500.00
298	Sarova Stanley	299607	28/02/2018	468,000.00
299	Sarova Whitesands	151732	21/06/2018	994,051.00
300	sarova woodlands	6428	17/05/2018	93,600.00
301	sarova woodlands	6395	17/05/2018	1,738,600.00
302	sarova woodlands	1104	17/10/2017	2,482,000.00
303	Sarova Woolands	5495	13/04/2018	3,738,550.00
304	Serena Beach	9057	13/05/2018	90,000.00
305	Serena Beach		25/06/2018	692,880.00
306	Serena Beach	1435485	18/05/2018	118,000.00
307	Serena Beach		10/08/2017	126,000.00
308	Serena Hotel		15/02/2018	2,635,492.00
309	Serena hotels	1436906	22/05/2018	283,200.00
310	Serena hotels	1433654	29/05/2018	2,967,480.00
311	Serena hotels	1350928	18/10/2017	126,000.00
312	Silver Africa	5427	12/05/2018	65,300.00
313	Silver Africa	5708	21/05/2018	90,000.00
314	Silver Africa	5708	21/05/2018	37,000.00
315	silver africa	5381	27/01/2018	429,964.00
316	silver africa	5483	2/28/2018	215,950.00
317	silver africa	5381	27/01/2018	429,964.00
318	silver africa	5483	28/02/2018	215,950.00
319	silver africa	5214	13/11/2017	314,250.00
320	silver africa	5264	29/11/2017	536,400.00
321	Simba Lodge	2881	17/03/2018	1,300,000.00
322	Simba Lodge	2018040207	04/05/2018	1,578,000.00
323	Simba Lodge	2018050207	05/05/2018	582,000.00
324	Simba Lodge	2018050402	05/06/2018	799,500.00
325	Simba Lodge	2018061605	11/06/2018	954,000.00
326	Simba Lodge	2,018,061,506	22/06/2018	868,500.00
327	Simba Lodge	2016091507	24/06/2018	916,500.00
328	Simba Lodge	2018051701	20/05/2018	1,000,000.00

329	Simba Lodge	2018031003	12/3/2018	2,147,000.00
330	Simba Lodge	20180600705	12/09/2017	970,000.00
331	Sovereign Hotel		13/03/2018	28,000.00
332	Stanklean Commercials Ltd	2865/1	9/5/2018	3,950,000.00
333	Steadfast Tours	20170115	12/5/2018	245,000.00
334	Sunshine Hotel	12208	17/06/2018	119,000.00
335	Super Broom Services Ltd	6967/1	27/03/2018	787,645.85
336	Super Broom Services Ltd - Main	6988	11/06/2018	191,619.10
337	Superbroom Services Ltd	7040	28/06/2018	787,645.00
338	Superbroom Services Ltd	7039	28/06/2018	166,804.50
339	Superbroom Services Ltd	7037	28/06/2018	282,412.08
340	Superbroom Services Ltd	7042	28/06/2018	111,205.56
341	Superbroom Services Ltd	7038	28/06/2018	165,189.25
342	Superbroom Services Ltd	7041	28/06/2018	1,017,090.75
343	Sweet Lake Resort	705	26/06/2018	660,500.00
344	The Karen Hospital		30/06/2018	1,448,749.00
345	The Lukenya Gateway	IN108147	16/01/2018	390,075.00
346	The Nairobi Hospital	10th aug2018	30/06/2018	4,307,456.60
347	The Nairobi Hospital	24/1	30/06/2018	5,504,630.00
348	The Nairobi Hospital	31	30/06/2018	8,553,274.00
349	The Nairobi Women Hospital		30/06/2018	238,630.35
350	The Nairobi Women Hospital		30/06/2018	62,257.60
351	Toyota Kenya	91114538	02/05/2018	27,963.00
352	Toyota Kenya	91131413	12/06/2018	172,634.00
353	Toyota Kenya	91132856	14/06/2018	41,727.00
354	Toyota Kenya	91132858	14/06/2018	167,821.00
355	Toyota Kenya	91133591	18/05/2018	118,011.00
356	Toyota Kenya	91133592	18/06/2018	93,140.00
357	Toyota Kenya Ltd	91132858	13/05/2018	250,807.00
358	Toyota Kenya Ltd	91129785	7/6/2018	7,081,999.52
359	Toyota Kenya Ltd	91129787	7/6/2018	7,081,999.52
360	Toyota Kenya Ltd	910797583/3	02/07/2018	179,829.00
361	Victell International Travel	27	16/05/18	275,040.00
362	Windsor Golf Club	1390	17/05/2018	737,950.00
363	Wisalo Supplies	3010	06/06/2018	2,193,750.00
364	Voi wildlife Lodge	7439	23/05/2018	124,800.00
	Sub-Total			310,443,000.78

APPENDIX 1(C)

VOTE 2041 - PSC LIST OF PREVIOUS YEARS FINACIAL PENDING BILLS B/F

	NAME OF COMPANY	INVOICE NO.	INVOICE DATE	AMOUNT
1	Air kenya	377690	3/4/2017	1,645,477.00
2	ATS TRAVEL	TIN0116040390	24/01/2016	96,620.00
3	ATS TRAVEL	TIN0118030750	09/07/2016	2,722,983.00
4	ATS TRAVEL	TIN0116040767	25/04/2016	821,150.00
5	ATS TRAVEL	TIN0116120184	12/10/2016	463,705.00
6	ATS TRAVEL	TIN0116100271	11/11/2016	104,480.00
7	ATS TRAVEL	DIN17070012	07/01/2017	155,510.00
8	ATS TRAVEL	TIN0117090481	21/07/2017	2,697,255.00
9	ATS TRAVEL	TIN0117010156	8/2/2017	216,000.00
10	ATS TRAVEL	TIN0117030361	13/03/2017	255,640.00
11	ATS TRAVEL	TIN0117010334	20/01/2017	696,420.00
12	Boma inn		29/04/2017	41,900.00
13	BURCH'S RESORT	155	16/02/2017	220,000.00
14	Crowne Plaza Hotel & Resort	2851	20/10/2017	705,517.00
15	English Point Marina	25168	07/01/2017	3,720,000.00
16	FLIGHT CENTRE	FCTL-131	16/02/2017	318,330.00
17	GOOD HOPE TOURS	105408	03/11/2016	296,850.00
18	Imperial Hotel	6531/1	23/02/2017	512,000.00
19	INTERCONTINENTAL HOTEL	551378	29/06/2017	780,000.00
20	K.I.C.C	2221	9/1/2015	1,252,800.00
21	KITUI COTTAGES	4646	18/05/2017	80,000.00
22	MAANZONI LODGE	3110	06/08/2016	1,114,000.00
23	MAANZONI LODGE	3132	20/06/2016	935,375.00
24	MAANZONI LODGE	3101	29/05/2016	1,200,000.00
25	MARA WAYS TOURS	5740	12/01/2017	323,000.00
26	Marony travl	699	8/5/2017	33,555.00
27	MASADA HOTEL	111	11/03/2017	1,069,200.00
28	NAIVASHA KONGONI LODGE	150517	15/05/2017	132,000.00
29	Pago Airways	19656	2/11/2016	2,057,570.00
30	Pago Airways	19570	4/1/2016	13,696.00
31	Pago Airways	19658	3/11/2016	308,280.00
32	Pago Airways	19690	18/01/2016	81,030.00
33	Pago Airways	19688	18/11/2016	22,870.00
34	Pago Airways	19620	22/09/2016	3,492,785.00
35	Pago Airways	19646	22/10/2016	25,230.00
36	Pago Airways	19647	22/10/2016	341,465.00
37	Pago Airways	19627	23/09/2016	902,870.00
38	Pago Airways	19589	16/06/2016	77,720.00
39	Pago Airways	19608	16/09/2016	494,280.00
40	Pago Airways	19588	14/06/2016	3,017,590.00
41	Pago Airways	19612	9/7/2016	374,650.00
42	Pago Airways	19538	11/23/2016	162,155.00
43	Pago Airways	19707	2/3/2017	1,603,315.00

44	Pago Airways		07/05/2017	411,183.00
45	Pago Airways	19581	9/6/2017	256,795.00
46	Pago Airways	19708	10/2/2017	675,080.00
47	Pago Airways	19712	03/03/2017	476,180.00
48	Pago Airways	19170	15/01/2016	2,376,140.00
49	PINECONE HOTEL	501	02/10/2016	1,579,500.00
50	PINECONE HOTEL	665	28/11/2016	440,000.00
51	PINECONE HOTEL	530	29/01/2017	55,600.00
52	PINNACLE TRAVEL	111665	24/05/2016	283,600.00
53	PINNACLE TRAVEL	112054	28/07/2016	1,503,320.00
54	PINNACLE TRAVEL	113609	06/09/2016	396,900.00
55	PINNACLE TRAVEL	113022	08/12/2016	451,100.00
56	PRIDEINN PARADISE	2009	16/06/2016	1,046,050.00
57	PRIMATE TOURS	1075	10/04/2017	72,000.00
58	PRIMATE TOURS	506	22/06/2017	297,900.00
59	Raydoll tours	17020120	16/02/2017	186,820.00
60	Raydoll tours	1702021	24/02/2017	174,750.00
61	SAFARI PARK HOTEL		12/04/2017	1,427,228.00
62	Simba Corporation Ltd	25085	06/12/2016	1,149,385.00
63	SIMBA LODGE	2015120803	12/08/2015	415,800.00
64	SIMBA LODGE	2016122001	13/08/2016	2,132,000.00
65	STEADFAST TOURS	20170114	20/3/2017	98,000.00
66	THE BOMA HOTELS	32678	13/03/2017	359,750.00
67	THE MAJLI LAMU LTD	5917	09/02/2017	600,000.00
68	Toyota Kenya Ltd	2950/1	27/06/2017	156,695.00
69	VILLA ROSA KEMPINSKI		23/11/2016	568,240.00
70	Wigot	104	11/6/2016	131,600.00
71	Windsor Golf & Country Club	2191	03/06/2017	847,250.00
72	Windsor Hotel		03/06/2017	1,157,900.00
73	Zaras travel	3365	27/08/2016	565,410.00
74	Zaras travel	3748	17/11/2016	757,955.00
75	Zaras travel	3749	18/11/2016	691,680.00
76	Zaras travel	3828	7/11/2016	29,495.00
77	Zaras travel	3744	9/11/2016	2,762,095.00
78	Zaras travel	TIN161202019	12/5/2016	465,545.00
	Sub-Total			60,584,219.00

APPENDIX 2 (a)

VOTE 2041 - PSC LIST OF INTERNAL STAFF PENDING BILLS AS AT 30TH

	NAME OF COMPANY	INVOICE DATE	AMOUNT
1	Abel Kachu Timona	05/07/2018	226,580.00
2	Bernard Otoro	21/06/2018	12,600.00
3	Boaz Mahila	11/06/2018	82,000.00
4	Caroline Karwitha	03/04/2018	42,000.00
5	Crispus Tima	14/05/2018	43,400.00
6	Edward Oringe Waswa	05/05/2018	16,800.00
7	Elizabeth Muhia	26/06/2018	209,000.00
8	Gratuity to Kirinyaga Senate	11/04/2018	2,284,188.75
9	Nasteha Hussein Ali	05/06/2018	65,721.60
10	Pascal Munuve	23/06/2018	87,000.00
11	PSC Commissioners	27/06/2018	5,782,000.00
12	Rose Auma Nyamunga	21/05/2018	443,111.20
13	Wanjiru Ndindiri	16/06/2018	78,000.00
	Sub-Total		9,372,401.55

APPENDIX 2(b)

VOTE 2041 - PSC LIST OF INTERNAL SENIOR STAFF PENDING BILLS

	NAME OF COMPANY	INVOICE DATE	AMOUNT
1	Charles Gwako Ondigi	14/05/2018	52,270.00
2	Charles Gwako Ondigi	15/05/2018	2,125,750.00
3	Gertrude Musuvure	15/06/2018	461,120.00
4	Hon. Abdullahi Ibrahim	27/06/2018	437,577.00
5	Hon. Ben Oluoch Okello	25/06/2018	250,000.00
6	Hon. Falhada Dekow Imani	21/05/2018	823,095.00
7	Hon. Naomi Jillo	29/06/2018	905,170.00
8	Luciane Limo	22/05/2018	12,400.00
9	Mr. Alois Lekulo	28/06/2018	164,000.00
10	Muriuki Karue Muriuki	27/06/2018	191,202.00
11	PSC Commissioners	27/06/2018	5,782,000.00
12	PSC STANDING IMPREST -	12/03/2018	100,800.00
13	Rose Auma Nyamunga	21/05/2018	443,111.20
14	Wanjiru Ndindiri	16/06/2018	78,000.00
15	Zakayo Mogere	19/06/2018	593,500.00
	Sub-Total		12,419,995.20

APPENDIX 3

VOTE 2041 - PSC
LIST OF GOVERNMENT PENDING BILLS AS AT 30TH JUNE, 2018

NO.	NAME OF COMPANY	INVOICE DATE	AMOUNT
1	Government Printers	17/07/2017	290,000.00
	TOTAL		290,000.00
2	KRA(TAX)	27/06/2018	43,200.00
3	KRA(TAX)	15/04/2018	55,200.00
4	KRA(TAX)	15/04/2018	166,331.00
5	KRA(TAX)	15/04/2018	72,750.00
6	KRA(TAX)	15/04/2018	81,000.00
7	KRA(TAX)	15/04/2018	42,000.00
8	KRA(TAX)	15/04/2018	55,200.00
9	KRA(TAX)	15/04/2018	55,367.55
10	KRA(TAX)	15/04/2018	1,038,507.75
11	KRA(TAX)	15/04/2018	192,622.00
12	KRA(TAX)	12/05/2018	31,400.00
13	KRA(TAX)	26/06/2018	73,500.00
14	KRA(TAX)	11/03/2018	32,200.00
	TOTAL		1,939,278.30
18	CPST	29/06/2018	110,000.00
19	CPST	30/06/2018	170,000.00
20	CPST	30/06/2018	350,000.00
21	CPST	30/06/2018	40,000.00
22	CPST	30/06/2018	175,000.00
23	CPST	30/06/2018	260,000.00
24	CPST	30/06/2018	435,000.00
25	CPST	30/06/2018	335,000.00
26	CPST	30/06/2018	435,000.00
27	CPST	30/06/2018	100,000.00
28	CPST	30/06/2018	932,500.00
29	CPST	30/06/2018	1,147,500.00
30	CPST	30/06/2018	300,000.00
31	CPST	30/06/2018	332,500.00
	TOTAL		5,122,500.00
	Sub-Total		7,351,778.30



Trial Balance

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	84,500.00	0.00	176,793.00
1420600 Receipts from Sale of Incidental Goods	0.00	84,500.00	0.00	176,793.00
1420000 Sales of Goods and Services	0.00	84,500.00	0.00	176,793.00
2110105 Basic Salaries - Members of Parliament	351,519,400.00	0.00	345,049,281.00	0.00
2110112 Basic Salaries - National Assembly	0.00	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	1,036,753,641.50	0.00	969,419,227.55	0.00
2110100 Basic Salaries - Permanent Employees	1,388,273,041.50	0.00	1,314,468,508.55	0.00
2110201 Contractual Employees	485,981,215.30	0.00	530,956,236.35	0.00
2110200 Basic Wages - Temporary Employees	485,981,215.30	0.00	530,956,236.35	0.00
2110301 House Allowance	371,401,453.75	0.00	375,244,191.50	0.00
2110302 Horaria	2,229,097.00	0.00	2,933,044.80	0.00
2110303 Acting Allowance	9,857,841.90	0.00	6,199,661.50	0.00
2110304 Overtime - Civil Service	21,623,534.00	0.00	19,168,342.30	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	28,938,067.00	0.00	38,833,535.00	0.00
2110313 Entertainment Allowance	36,084,703.00	0.00	35,222,990.00	0.00
2110314 Transport Allowance	311,698,121.20	0.00	279,773,489.00	0.00
2110315 Extraneous Allowance	34,803,783.00	0.00	32,535,000.00	0.00
2110316 Security Allowance	15,538,457.00	0.00	20,771,586.00	0.00
2110317 Domestic Servant Allowance	1,189,530.50	0.00	914,000.00	0.00
2110318 n Practising Allowance	4,564,504.50	0.00	4,377,325.00	0.00
2110320 Leave Allowance	72,150,935.25	0.00	64,011,190.00	0.00
2110321 Administrative Allowance	246,145,898.00	0.00	247,832,622.20	0.00
2110323 Late Duty Allowance	279,845,056.00	0.00	247,703,658.00	0.00
2110325 Car Maintenance Allowance	271,102,996.00	0.00	289,498,300.00	0.00
2110328 National Assembly Attendance Allowance	154,648,945.75	0.00	307,826,018.50	0.00
2110300 Personal Allowances paid as part of Salary	1,861,822,923.85	0.00	1,972,844,953.80	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	46,482,021.70	0.00	42,912,748.55	0.00
2110405 Telephone Allowance	20,237,000.00	0.00	19,715,075.20	0.00
2110400 Personal Allowances paid as Reimbursements	66,719,021.70	0.00	62,627,823.75	0.00
2110000 Wages and Salary Contributions	3,802,796,202.35	0.00	3,880,897,522.45	0.00
2120101 Employer Contributions to National Social Security Fund	0.00	0.00	1,874,000.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	0.00	0.00	1,874,000.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	196,408,151.50	0.00	219,540,871.05	0.00
2120300 USE OF GOODS AND SERVICES	196,408,151.50	0.00	219,540,871.05	0.00
2120000 Social Contributions	196,408,151.50	0.00	221,414,871.05	0.00
2210101 Electricity	38,055,450.40	0.00	36,225,995.75	0.00
2210102 Water and Sewerage Charges	3,593,131.85	0.00	8,568,394.15	0.00
2210100 Utilities, Supplies and Services	41,648,582.25	0.00	44,794,389.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	15,298,359.25	0.00	22,431,712.50	0.00
2210203 Courier & Postal Services	10,960.00	0.00	6,960.00	0.00
2210200 Communication, Supplies and Services	15,309,319.25	0.00	22,438,672.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	679,035,729.30	0.00	642,195,259.15	0.00
2210302 Accommodation - Domestic Travel	124,004,752.55	0.00	101,226,047.30	0.00
2210303 Daily Subsistence Allowance	137,232,466.10	0.00	138,249,015.05	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	134,400.00	0.00	1,112,570.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	940,407,347.95	0.00	882,782,891.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	270,177,238.80	0.00	475,105,359.70	0.00
2210402 Accommodation	69,299,210.00	0.00	68,952,308.90	0.00
2210403 Daily Subsistence Allowance	213,742,143.15	0.00	336,269,633.90	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	256,164.00	0.00	35,175.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	553,474,755.95	0.00	880,362,477.50	0.00
2210502 Publishing & Printing Services	2,113,056.00	0.00	8,670,649.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	10,755,213.65	0.00	10,232,271.35	0.00
2210504 Advertising, Awareness and Publicity Campaigns	34,305,606.60	0.00	77,420,758.20	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	47,173,876.25	0.00	96,323,678.55	0.00
2210603 Rents and Rates - Non-Residential	158,570,710.00	0.00	270,192,097.30	0.00
2210604 Hire of Transport, Equipment	25,000.00	0.00	9,500.00	0.00
2210600 Rentals of Produced Assets	158,595,710.00	0.00	270,201,597.30	0.00
2210701 Travel Allowance	165,709,830.25	0.00	213,469,269.80	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	2,402,655.00	0.00	21,172,407.00	0.00
2210703 Production and Printing of Training Materials	215,920.00	0.00	1,047,494.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	1,121,250.00	0.00
2210705 Field Training Attachments	0.00	0.00	3,364,640.00	0.00
2210700 Training Expenses	168,328,405.25	0.00	240,175,060.80	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	120,960,029.20	0.00	31,758,896.45	0.00
2210802 Boards, Committees, Conferences and Seminars	94,634,858.50	0.00	200,671,495.00	0.00
2210808 Purchase of Coffins	200,000.00	0.00	282,770.00	0.00
2210800 Hospitality Supplies and Servi	215,794,887.70	0.00	232,713,161.45	0.00
2210901 Group Personal Insurance	98,855,011.00	0.00	108,608,537.00	0.00
2210903 Plant, Equipment and Machinery Insurance	1,188,564.00	0.00	0.00	0.00
2210910 Medical Insurance	299,923,448.00	0.00	344,999,000.05	0.00
2210900 Insurance Costs	399,967,023.00	0.00	453,607,537.05	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	624,732.80	0.00	5,182,354.00	0.00
2211015 Foods and Rations	0.00	0.00	38,597,289.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	5,215,950.00	0.00	73,500.00	0.00
2211000 Specialised Materials and Supp	5,840,682.80	0.00	43,853,143.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	23,716,995.00	0.00	43,958,687.00	0.00
2211102 Supplies and Accessories for Computers and Printers	26,982,445.00	0.00	31,725,952.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	18,636,150.00	0.00	20,705,950.00	0.00
2211100 Office and General Supplies and Services	69,335,590.00	0.00	96,390,589.00	0.00
2211201 Refined Fuels and Lubricants for Transport	20,730,386.90	0.00	7,967,004.70	0.00
2211200 Fuel Oil and Lubricants	20,730,386.90	0.00	7,967,004.70	0.00
2211304 Medical Expenses	335,785,945.30	0.00	254,366,285.15	0.00
2211305 Contracted Guards and Cleaning Services	24,104,985.60	0.00	32,287,860.35	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	166,000.00	0.00	10,000.00	0.00
2211310 Contracted Professional Services	269,812,098.40	0.00	430,934,834.80	0.00
2211323 Laundry Expenses	26,357,279.25	0.00	2,800,069.00	0.00
2211325 Constituency Office Expenses	358,842,568.15	0.00	190,509,544.95	0.00
2211300 Other Operating Expenses	1,015,068,876.70	0.00	910,908,594.25	0.00
2210000 Goods and Services	3,651,675,444.00	0.00	4,182,518,797.50	0.00
2220101 Maintenance Expenses - Motor Vehicles	9,442,492.20	0.00	25,690,998.45	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220100 Routine Maintenance - Vehicles	9,442,492.20	0.00	25,690,998.45	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	7,388,156.60	0.00	4,627,177.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	12,397,338.00	0.00	14,199,720.95	0.00
2220209 Minor Alterations to Buildings and Civil Works	1,426,587.60	0.00	3,383,788.00	0.00
2220210 Maintenance of Computers, Software, and Networks	15,822,153.35	0.00	22,084,261.35	0.00
2220200 Routine Maintenance - Other Assets	37,034,235.55	0.00	44,294,947.30	0.00
2220000 Routine Maintenance	46,476,727.75	0.00	69,985,945.75	0.00
2620182 Contribution to Commonwealth Parliamentary Association	1,754,466.00	0.00	6,017,395.50	0.00
2620183 Contribution to African Parliamentary Association	0.00	0.00	2,594,053.00	0.00
2620184 Contribution to Other Parliamentary Associations	24,843,577.00	0.00	30,507,022.80	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	26,598,043.00	0.00	39,118,471.30	0.00
2620000 Grants and Other Transfers to International Organizations	26,598,043.00	0.00	39,118,471.30	0.00
2640502 Capital Transfer to Individual	340,000,000.00	0.00	5,000,000.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	340,000,000.00	0.00	5,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	340,000,000.00	0.00	5,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	200,000.00	0.00	0.00	0.00
2710302 Employer Social Benefits in Kind	9,289,760.00	0.00	45,204,929.20	0.00
2710300 Employer Social Benefits	9,489,760.00	0.00	45,204,929.20	0.00
2710000 Social Security Benefits	9,489,760.00	0.00	45,204,929.20	0.00
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..)	883,441,952.40	0.00	1,439,872,340.65	0.00
3110200 Construction of Building	883,441,952.40	0.00	1,439,872,340.65	0.00
3110301 Refurbishment of Residential Buildings	30,926,328.35	0.00	84,006,061.10	0.00
3110302 Refurbishment of Non-Residential Buildings	12,677,879.25	0.00	324,929,433.25	0.00
3110300 Refurbishment of Buildings	43,604,207.60	0.00	408,935,494.35	0.00
3110701 Purchase of Motor Vehicles	29,573,500.00	0.00	25,230,896.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	29,573,500.00	0.00	25,230,896.00	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	34,092,985.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	35,610,303.00	0.00	12,156,500.00	0.00
3111009 Purchase of other Office Equipment	8,085,920.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	77,789,208.00	0.00	12,156,500.00	0.00
3111108 Purchase of Police and Security Equipment	19,779,234.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	26,861,874.10	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	46,641,108.10	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,081,049,976.10	0.00	1,886,195,231.00	0.00
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	2,000.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	2,000.00
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	2,000.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6530101 Ministry HQ Recurrent Bank A/C	0.00	20,076,786,871.10	0.00	19,555,282,925.85
6530100 Recurrent Bank Accounts	0.00	20,076,786,871.10	0.00	19,555,282,925.85
6530000 Recurrent Bank Accounts	0.00	20,076,786,871.10	0.00	19,555,282,925.85
6540101 Ministry HQ Development Bank A	0.00	2,348,055,639.95	0.00	2,348,055,639.95
6540100 Development Bank Accounts	0.00	2,348,055,639.95	0.00	2,348,055,639.95
6540000 Development Bank Accounts	0.00	2,348,055,639.95	0.00	2,348,055,639.95
6580101 Cash	41,754,932,409.15	0.00	33,053,413,406.50	0.00
6580104 Cash in Transit	683,642,874.10	0.00	683,642,874.10	0.00
6580100 Cash in Hand	42,438,575,283.25	0.00	33,737,056,280.60	0.00
6580000 Cash in Hand	42,438,575,283.25	0.00	33,737,056,280.60	0.00
6710102 Salary Paid in Advance	1,541,000.00	0.00	1,541,000.00	0.00
6710103 Salary advance	0.00	226,098,046.30	0.00	221,054,531.25
6710100 Debtors & Advances - Employees	1,541,000.00	226,098,046.30	1,541,000.00	221,054,531.25
6710000 Domestic Debtors & Advances	1,541,000.00	226,098,046.30	1,541,000.00	221,054,531.25
6740101 Prepayment	0.00	541,458.95	894,855.25	0.00
6740102 R/D Cheques	1,267,944,208.00	0.00	1,231,399,671.20	0.00
6740100 Other Debtors & Pre-payments	1,267,944,208.00	541,458.95	1,232,294,526.45	0.00
6740000 Other Debtors & Pre-payments	1,267,944,208.00	541,458.95	1,232,294,526.45	0.00
6760103 Temporary Imprests	7,385,976,329.85	0.00	7,382,780,772.35	0.00
6760100 Imprests	7,385,976,329.85	0.00	7,382,780,772.35	0.00
6760000 Government Imprests	7,385,976,329.85	0.00	7,382,780,772.35	0.00
6790102 Receiving Inventory A/C	3,185,500.00	0.00	1,897,500.00	0.00
6790100 Other Current System A/cs	3,185,500.00	0.00	1,897,500.00	0.00
6790000 Other Current Assets (System r	3,185,500.00	0.00	1,897,500.00	0.00
7310101 General Deposits	0.00	12,720,454.65	0.00	0.00
7310110 Professional Fees (Estate)	20,035.70	0.00	0.00	0.00
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310100 General Deposits Items	20,035.70	12,720,454.65	0.00	0.00
7310000 Deposits	20,035.70	12,720,454.65	0.00	0.00
7320001 PAYE	0.00	48,521,309.55	0.00	190,455,518.95
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	48,521,309.55	0.00	190,455,518.95
7320101 PAYE	0.00	191,068,760.50	8,966,756.80	0.00
7320102 NHIF	905,878.70	0.00	94,100.00	0.00
7320103 House Rent	0.00	955,400.00	0.00	955,400.00
7320104 Car Loans	0.00	2,208,011.75	0.00	0.00
7320106 NSSF	0.00	100,257.40	27,600.00	0.00
7320107 Co-operatives	15,015,204.40	0.00	13,173,333.80	0.00
7320108 Insurances	66,021,901.75	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	20,035.70	0.00	0.00
7320114 Union Dues	0.00	7,608,549.20	0.00	0.00
7320115 Save As You Earn (SAYE)	10,209,680.95	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	9,645,543.50	0.00	17,254,092.75
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	363,000.25	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	8,823,191.40	0.00	0.00
7320199 Salary Control Account	3,900,302,602.80	0.00	3,722,170,086.60	0.00
7320100 Salary Deductions	3,992,455,268.60	220,792,749.70	3,744,431,877.20	18,209,492.75
7320201 Contractors Retention Money	78,979,447.15	0.00	24,104,313.30	0.00
7320200 Other General Liabilities	78,979,447.15	0.00	24,104,313.30	0.00
7320000 Other Liabilities	4,071,434,715.75	269,314,059.25	3,768,536,190.50	208,665,011.70
7350104 Employee Liabilities	0.00	45,140,107.55	0.00	45,140,107.55
7350100	0.00	45,140,107.55	0.00	45,140,107.55
7350000 Revolving Funds	0.00	45,140,107.55	0.00	45,140,107.55
7380101 General Withholding Tax	13,973,381.50	0.00	0.00	1,493,009.20
7380102 VAT Withholding	59,335,575.95	0.00	2,374,362.05	0.00
7380100	73,308,957.45	0.00	2,374,362.05	1,493,009.20
7380000 Withholding Taxes	73,308,957.45	0.00	2,374,362.05	1,493,009.20
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	698,316,919.05	0.00	693,108,765.90
7390100 System Required Liabilities	0.00	698,316,919.05	0.00	693,108,765.90
7399999 Cash Clearing A/c	0.00	28,954,704,351.85	0.00	20,232,672,231.50
7399900	0.00	28,954,704,351.85	0.00	20,232,672,231.50
7390000 System Required Liabilities A/cs	0.00	29,653,021,270.90	0.00	20,925,780,997.40
9910101 Provision for Encumbrance	0.00	1,203,862.00	1,155,182.00	0.00
9910100 General Provisions	0.00	1,203,862.00	1,155,182.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	53,541,825,473.00	0.00	44,600,475,000.00
9910200 Exchequer Provisions	0.00	53,541,825,473.00	0.00	44,600,475,000.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
9910000 Provisions	0.00	53,543,029,335.00	1,155,182.00	44,600,475,000.00
9999999 Consolidated Fund	41,778,311,408.95	0.00	31,448,154,433.70	0.00
9999900	41,778,311,408.95	0.00	31,448,154,433.70	0.00
9990000 Opening Balance Reserves	41,778,311,408.95	0.00	31,448,154,433.70	0.00
Total	106,174,791,743.65	106,174,791,743.65	87,906,126,015.90	87,906,126,015.90

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

Prepared By:  _____

Date: 29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
R2041: PARLIAMENTARY SERVICE COMMISSION

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2018

	Kshs.
Balance as per Bank certificate	258,667,517.55
Less:	
1. Payments in cash Book not recorded in Bank Statement (unrepresented payments)	27,395,247.90
2. Receipts in Bank Statement not yet recorded in cash book	2,170,555.00
Add:	
3. Payments in Bank Statement not yet recorded in the Cash Book	0.00
4. Receipts in Cash Book not yet recorded in the bank statement	0.00
Bank Balance as per Cash Book	229,101,714.65

Reconciliation prepared by:

 _____ Signature	 _____ Designation	13-Jul-18 Date
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I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the reconciliation is correct

 _____ Signature	 _____ Designation	13-Jul-18 Date
---	--	-------------------

UNPRESENTED CHEQUES

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
6/29/2018	4493	ST JOHN AMBULANCE	5,000.00
6/29/2018	390	OCHARO KEPHA	9,800.00
6/29/2018	214	HAJI HON. MOHAMED YUSUF	12,000.00
6/29/2018	0	BUNGE STAFF CANTEEN	38,280.00
6/29/2018	1928	PARLIAMENTARY SERVICE COMMISSION	42,903.25
6/29/2018	2727	DT DOBIE	44,807.20
6/29/2018	0	BUNGE STAFF CANTEEN	46,240.00
6/29/2018	0	BUNGE STAFF CANTEEN	58,765.00
6/29/2018	0	BUNGE STAFF CANTEEN	85,220.00
6/29/2018	22	PARLIAMENTARY SERVICE COMMISSION	85,400.00
6/29/2018	0	BUNGE STAFF CANTEEN	92,255.00
6/27/2018	19446	NATIONAL ASSEMBLY STANDING IMPREST	110,311.50
6/29/2018	103	PARLIAMENTARY SERVICE COMMISSION	128,800.00
6/29/2018	0	BUNGE STAFF CANTEEN	152,580.00
6/29/2018	96	WATA MS. LILLIAN N.	169,750.00
6/29/2018	0	BUNGE STAFF CANTEEN	189,405.00
6/29/2018	0	BUNGE STAFF CANTEEN	194,450.00
6/29/2018	65	NAIROBI WOMEN HOSPITAL	283,305.00
6/29/2018	2514	DT DOBIE	289,374.65
6/29/2018	2726	DT DOBIE	488,322.30
6/29/2018	359	MATWERE MR CHARLES M	695,784.00
6/29/2018	1937	PARLIAMENTARY SERVICE COMMISSION	699,434.40
6/29/2018	450	GACHOKA ANN W	827,700.00
6/29/2018	201783	KITTI MR.DANIEL JUMBALE	829,662.00
6/29/2018	1881	SENAR TECHNOLOGIES LIMITED	911,470.90
6/29/2018	3440	PARLIAMENTARY SERVICE COMMISSION	918,864.80
6/29/2018	201783	KASASI COLLINS ADIKA	929,662.00
6/29/2018	2597	bunge cooperative savings and credit society limited	1,021,200.60
6/29/2018	1936	PARLIAMENTARY SERVICE COMMISSION	1,046,222.10
6/29/2018	2596	MAHAMUD HON.MOHAMED MAALIM	1,357,755.00
6/29/2018	1931	PARLIAMENTARY SERVICE COMMISSION	1,644,637.50
6/29/2018	201782	OBAYO MR. OSBORN	1,718,575.00
6/29/2018	2349	HACETO ENTERPRISES LIMITED	2,250,000.00
6/29/2018	1589	PARLIAMENTARY SERVICE COMMISSION	3,095,036.70
6/29/2018	2608	MADZAYO HON. STEWART M. S.	3,404,940.00
6/29/2018	1613	PARLIAMENTARY SERVICE COMMISSION	3,517,334.00

		TOTAL	27,395,247.90
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RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
29-Jun-18	FT18180PKK7Z	COOPERATIVE BANK OF KENYA LTD., THE	250,000.00
29-Jun-18	FT181802R42X	COOPERATIVE BANK OF KENYA LTD., THE	1,920,555.00
TOTAL			2,170,555.00

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			0

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			-

REPUBLIC OF KENYA
DEV 2041: PARLIAMENTARY SERVICE COMMISSION

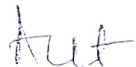
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2018

	Kshs.
Balance as per Bank certificate	147,194,194.45
Less:	
1. Payments in cash Book not recorded in Bank Statement (unrepresented payments)	15,029,921.10
2. Receipts in Bank Statement not yet recorded in cash book	0.00
Add:	
3. Payments in Bank Statement not yet recorded in the Cash Book	0.00
4. Receipts in Cash Book not yet recorded in the bank statement	0.00
Bank Balance as per Cash Book	132,164,273.35

Reconciliation prepared by:



Signature




Designation Date 13-Jul-18

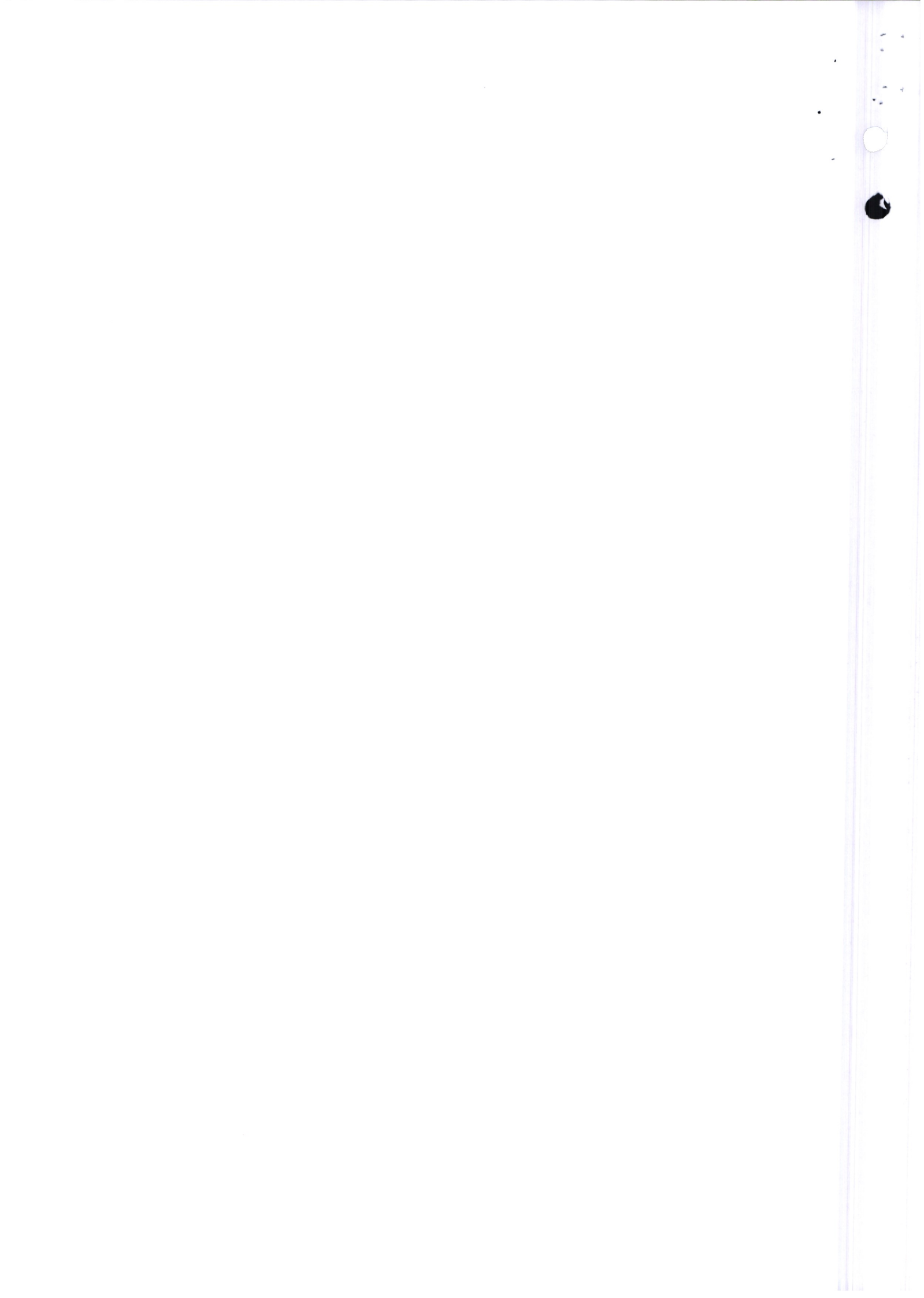
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the reconciliation is correct



Signature



Designation Date 13-Jul-18



UNPRESENTED CHEQUES

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
28/2018	28618	INCOME TAX MAIN COLLECTION	9,906,084.35
6/28/2018	20118	INCOME TAX MAIN COLLECTION	5,123,836.75

		TOTAL	15,029,921.10
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RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
		TOTAL	-

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
		TOTAL	0

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
		TOTAL	-

REPUBLIC OF KENYA
D2041: PARLIAMENTARY SERVICE COMMISSION

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2018

	Kshs.
Balance as per Bank certificate	460,773,321.85
Less:	
1. Payments in cash Book not recorded in Bank Statement (unrepresented payments)	0.00
2. Receipts in Bank Statement not yet recorded in cash book	0.00
Add:	
3. Payments in Bank Statement not yet recorded in the Cash Book	0.00
4. Receipts in Cash Book not yet recorded in the bank statement	0.00
Bank Balance as per Cash Book	460,773,321.85

Reconciliation prepared by:

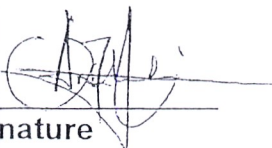


Signature

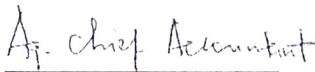


Designation 13-Jul-18
Date

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



Signature



Designation 13-Jul-18
Date



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	8,941,350,473.00	10,648,900,000.00
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	2,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	84,500.00	176,793.00
TOTAL RECEIPTS		8,941,434,973.00	10,649,078,793.00
PAYMENTS			
Compensation of Employees	12	3,999,204,353.85	4,102,312,393.50
Use of goods and Services	13	3,698,152,171.75	4,252,504,743.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	340,000,000.00	5,000,000.00
Other Grants and Transfers	16	26,598,043.00	39,118,471.30
Social Security Benefits	17	9,489,760.00	45,204,929.20
Acquisition of Assets	18	1,081,049,976.10	1,886,195,231.00
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
TOTAL PAYMENTS		9,154,494,304.70	10,330,335,768.25
SURPLUS/DEFICIT		(213,059,331.70)	318,743,024.75

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

Prepared By: 

Date:

29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(22,424,842,511.05)	(21,903,338,565.80)
Cash Balances	22B	42,438,575,283.25	33,737,056,280.60
Total Cash And Cash Equivalents		20,013,732,772.20	11,833,717,714.80
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	8,432,007,532.60	8,397,459,267.55
TOTAL FINANCIAL ASSETS		28,445,740,304.80	20,231,176,982.35
Financial Liabilities			
Accounts Payables - Deposits	24	25,835,432,183.45	17,410,168,573.30
NET FINANCIAL ASSETS		2,610,308,121.35	2,821,008,409.05
REPRESENTED BY			
Fund Balance b/fwd	25	2,821,008,409.05	2,503,470,566.30
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(213,059,331.70)	318,743,024.75
NET FINANCIAL POSITION		2,607,949,077.35	2,822,213,591.05

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

Prepared By: 

Date: 29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	8,941,350,473.00	10,648,900,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	84,500.00	176,793.00
Payments for Operating Expenses			
Compensation of Employees	12	3,999,204,353.85	4,102,312,393.50
Use of goods and Services	13	3,698,152,171.75	4,252,504,743.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	340,000,000.00	5,000,000.00
Other Grants and Transfers	16	26,598,043.00	39,118,471.30
Social Security Benefits	17	9,489,760.00	45,204,929.20
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		8,390,715,345.10	9,188,042,248.50
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	9,258,705,989.50	11,392,978,504.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	2,000.00
Acquisition of Assets	18	1,081,049,976.10	1,886,195,231.00
Net Cash Flow From Investing Activities	B	(1,081,049,976.10)	(1,886,193,231.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	8,177,656,013.40	9,506,785,273.25
Cash and Cash Equivalent at BEGINNING of The Year		11,833,717,714.80	2,328,137,623.55
Cash and Cash Equivalent at END of The Year	22A+22B	20,013,732,772.20	11,833,717,714.80

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

Prepared By: _____

Date: 29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUL-18

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	8,941,350,473.00	8,941,350,473.00
TOTAL		8,941,350,473.00	8,941,350,473.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	84,500.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	84,500.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	43,395,901.20	1,388,273,041.50
Basic Wages - Temporary Employees	2110200	0.00	485,981,215.30
Personal Allowances paid as part of Salary	2110300	76,992,706.80	1,861,822,923.85
Personal Allowances paid as Reimbursements	2110400	1,157,000.00	66,719,021.70
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	196,408,151.50
TOTAL		121,545,608.00	3,999,204,353.85

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	41,648,582.25
Communication, Supplies and Services	2210200	0.00	15,309,319.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	0.00	940,407,347.95
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	553,474,755.95
Printing, Advertising and Information Supplies and Services	2210500	0.00	47,173,876.25
Rentals of Produced Assets	2210600	0.00	158,595,710.00
Training Expenses	2210700	0.00	168,328,405.25
Hospitality Supplies and Services	2210800	0.00	215,794,887.70
Insurance Costs	2210900	0.00	399,967,023.00
Specialised Materials and Supplies	2211000	0.00	5,840,682.80
Office and General Supplies and Services	2211100	0.00	69,335,590.00
Fuel Oil and Lubricants	2211200	0.00	20,730,386.90
Other Operating Expenses	2211300	0.00	1,015,068,876.70
Routine Maintenance - Vehicles	2220100	0.00	9,442,492.20
Routine Maintenance - Other Assets	2220200	0.00	37,034,235.55
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		0.00	3,698,152,171.75

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	340,000,000.00
TOTAL		0.00	340,000,000.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	26,598,043.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	26,598,043.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	9,489,760.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		0.00	9,489,760.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	883,441,952.40
Refurbishment of Buildings	3110300	0.00	43,604,207.60
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	29,573,500.00
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	0.00	77,789,208.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	46,641,108.10
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		0.00	1,081,049,976.10

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	20,076,786,871.10	20,076,786,871.10
Development Bank Accounts	6540000	2,348,055,639.95	2,348,055,639.95
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
TOTAL		22,424,842,511.05	22,424,842,511.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	42,438,575,283.25	42,438,575,283.25
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		42,438,575,283.25	42,438,575,283.25

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	225,040,047.35	224,557,046.30
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	1,267,402,749.05	1,267,402,749.05
Government Imprests	6760000	7,385,976,329.85	7,385,976,329.85
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	3,185,500.00	3,185,500.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		8,881,604,626.25	8,881,121,625.20

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	45,132,337.55	45,140,107.55
Other Liabilities	7320000	(3,963,441,854.05)	(3,802,120,656.50)
Deposits	7310000	14,832,497.80	12,700,418.95
Withholding Taxes	7380000	(73,308,957.45)	(73,308,957.45)
System Required Liabilities A/cs	7390000	29,933,280,766.55	29,653,021,270.90
TOTAL		25,956,494,790.40	25,835,432,183.45

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(22,424,842,511.05)	(21,903,338,565.80)
Opening Balance Cash	22B	42,438,575,283.25	33,737,056,280.60
Opening Balance Receivables - Imprest and Clearance Accounts	23	8,432,007,532.60	8,397,459,267.55
Opening Balance - Deposits	24	(25,835,432,183.45)	(17,410,168,573.30)
TOTAL		2,610,308,121.35	2,821,008,409.05

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Recurrent Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) D=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	7,986,167,473.00	(7,986,167,473.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	44,000,000.00	44,000,000.00	0.00	44,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	84,500.00	(84,500.00)	0.00%
Total		0.00	0.00	44,000,000.00	44,000,000.00	7,986,251,973.00	(7,986,251,973.00)	0.00%
PAYMENTS								
Compensation of Employees	12	2,288,818,706.00	0.00	2,288,818,706.00	4,577,637,412.00	3,999,204,353.85	578,433,058.15	87.36%
Use of goods and Services	13	3,654,407,877.00	0.00	1,289,537,868.00	4,943,945,745.00	3,698,152,171.75	1,245,793,573.25	74.80%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	262,500,000.00	0.00	77,500,000.00	340,000,000.00	340,000,000.00	0.00	100.00%
Other Grants and Transfers	16	44,750,000.00	0.00	14,750,000.00	59,500,000.00	26,598,043.00	32,901,957.00	44.70%
Social Security Benefits	17	25,500,000.00	0.00	25,500,000.00	51,000,000.00	9,489,760.00	41,510,240.00	18.61%
Acquisition of Assets	18	339,490,000.00	0.00	(24,505,000.00)	314,985,000.00	134,224,582.10	180,760,417.90	42.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		6,615,466,583.00	0.00	3,671,601,574.00	10,287,068,157.00	8,207,668,910.70	(1,592,202,327.70)	124.07%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

29/9/18



Statement of Budget Execution - Development Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) D=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	955,183,000.00	(955,183,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	955,183,000.00	(955,183,000.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,575,000,000.00	0.00	612,500,000.00	2,187,500,000.00	946,825,394.00	1,240,674,606.00	43.28%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,575,000,000.00	0.00	612,500,000.00	2,187,500,000.00	946,825,394.00	628,174,606.00	60.12%



Statement of Budget Execution - Development Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 2041-Parliamentary Service Commission

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0721000000		Legislation and Representation	0.00	(200,989.30)	200,989.30
	2110000	Wages and Salary Contributions	0.00	(200,989.30)	200,989.30
	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		Legislative Oversight	5,290,539,449.00	4,469,451,657.00	821,087,792.00
	2110000	Wages and Salary Contributions	2,616,380,707.00	2,299,695,153.25	316,685,553.75
	2120000	Social Contributions	151,574,839.00	19,731,150.00	131,843,689.00
	2210000	Goods and Services	1,856,083,903.00	1,661,854,764.75	194,229,138.25
	2220000	Routine Maintenance	27,000,000.00	14,089,838.00	12,910,162.00
	2620000	Grants and Other Transfers to International Organizations	59,500,000.00	26,598,043.00	32,901,957.00
	2640000	Other Transfers and Emergency Relief	340,000,000.00	340,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	240,000,000.00	107,482,708.00	132,517,292.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0723000000		General Administration, Planning and Support Services	7,184,028,708.00	4,816,726,141.35	2,367,302,566.65
	2110000	Wages and Salary Contributions	1,622,681,866.00	1,572,553,418.75	50,128,447.25
	2120000	Social Contributions	187,000,000.00	176,677,001.50	10,322,998.50
	2210000	Goods and Services	2,953,161,842.00	2,051,751,803.25	901,410,038.75
	2220000	Routine Maintenance	107,700,000.00	32,686,889.75	75,013,110.25
	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	51,000,000.00	9,489,760.00	41,510,240.00
	3110000	Acquisition of Fixed Capital Assets	2,262,485,000.00	973,567,268.10	1,288,917,731.90
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
Grand Total			12,474,568,157.00	9,285,976,809.05	3,188,591,347.95

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

Prepared By: _____

Date: 29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 2041-Parliamentary Service Commission

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
2041000100		National Assembly	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2041000200		Legislative National Assembly	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2041000300		Senate	1,629,251,771.00	1,114,655,587.50	514,596,183.50
	0722000000	Legislative Oversight	1,629,251,771.00	1,114,856,576.80	514,395,194.20
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	(200,989.30)	200,989.30
2041000400		Legislature Senate	3,661,287,678.00	3,354,705,480.20	306,582,197.80
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0722000000	Legislative Oversight	3,661,287,678.00	3,354,705,480.20	306,582,197.80
2041000500		Joint Services	4,856,866,208.00	3,805,039,148.35	1,051,827,059.65
	0723000000	General Administration, Planning and Support Services	4,856,866,208.00	3,805,149,548.35	1,051,716,659.65
	0722000000	Legislative Oversight	0.00	(110,400.00)	110,400.00
2041000600		Center for Parliamentary Studies and Training(CPST)	139,662,500.00	64,751,199.00	74,911,301.00
	0723000000	General Administration, Planning and Support Services	139,662,500.00	64,751,199.00	74,911,301.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2041100100		Refurbishment of Senate Chamber	44,617,877.00	12,677,879.25	31,939,997.75
	0723000000	General Administration, Planning and Support Services	44,617,877.00	12,677,879.25	31,939,997.75
2041100200		Construction of Multi-Storey Office Block	1,909,246,881.00	883,441,952.40	1,025,804,928.60
	0723000000	General Administration, Planning and Support Services	1,909,246,881.00	883,441,952.40	1,025,804,928.60
2041100300		Installation of Integrated Security System	121,947,725.00	19,779,234.00	102,168,491.00
	0723000000	General Administration, Planning and Support Services	121,947,725.00	19,779,234.00	102,168,491.00
2041100400		Purchase of Buildings - PSC	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100500		Refurbishment of Various Buildings	98,015,017.00	30,926,328.35	67,088,688.65
	0723000000	General Administration, Planning and Support Services	98,015,017.00	30,926,328.35	67,088,688.65
2041100600		Purchase and Development of CPST Land	13,672,500.00	0.00	13,672,500.00
	0723000000	General Administration, Planning and Support Services	13,672,500.00	0.00	13,672,500.00
		Grand Total	12,474,568,157.00	9,285,976,809.05	3,188,591,347.95

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

Prepared By: _____

Date: 29/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 2041-Parliamentary Service Commission

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	0207010000	General Administration, Planning And Support Services	0.00	0.00	0.00
0721000000		Legislation and Representation	0.00	(200,989.30)	200,989.30
	0721010000	Legislation and Representation	0.00	(200,989.30)	200,989.30
0722000000		Legislative Oversight	5,290,539,449.00	4,469,451,657.00	821,087,792.00
	0722010000	Legislative Oversight	5,290,539,449.00	4,469,451,657.00	821,087,792.00
0723000000		General Administration, Planning and Support Services	7,184,028,708.00	4,816,726,141.35	2,367,302,566.65
	0723010000	General Administration, Planning and support services	7,184,028,708.00	4,816,726,141.35	2,367,302,566.65
Grand Total			12,474,568,157.00	9,285,976,809.05	3,188,591,347.95

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

Prepared By: 

Date: 28/9/18

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Appendix 7

Difference on Compensation of Employees

Source	Category	Head	Account	Classification	GL Date	Event Class	Number	Line Description	Debit	Remarks
Payables	Purchase Invoices	401	2110105	2110100	28-May-18	Invoices	2366	BEING RELEASE OF SALARYFOR PERIOD APRIL-JUNE 2018	889,550.00	Not paid
Payables	Purchase Invoices	401	2110105	2110100	28-May-18	Invoices	2366	BEING RELEASE OF RENT & OPERATING EXPS FOR PERIOD APRIL-JUNE 2018	2,080,817.50	Not paid
Manual	PARLIM ADJUSTMENT	401	2110328	2110300	28-Feb-18			BEING PAYMENT OF SENATE SALARY FOR THE MONTH 2018	176,500.00	Not paid
Payables	Purchase Invoices	401	2110328	2110300	28-May-18	Invoices	2396	BEING RELEASE OF RENT & OPERATING EXPS FOR PERIOD APRIL-JUNE 2018	1,080,817.50	Not paid
Payables	Purchase Invoices	401	2110328	2110300	28-May-18	Invoices	2396	BEING RELEASE OF SALARY FOR PERIOD APRIL-JUNE 2018	1,889,550.00	Not paid
Payables	Purchase Invoices	401	2110403	2110400	12-May-18	Invoices	3622	BEING THE PAYMENT OFMEDICAL EX-GRATIA INCURRED ON OUTPATIENT TREATMENT AS PER THE MEMO AND RECEIPTS	42,582.60	Not paid
Payables	Purchase Invoices	401	2110403	2110400	24-May-18	Invoices	MED0019	BEING THE PAYMENT OF MEDICAL EXPENSES INCURRED BY STAFF AND THEIR DEPENDENTS AS PER ATTACHED INVOICES AND SCHEDULES	480,000.00	Not paid
								Total	6,639,817.60	Not paid

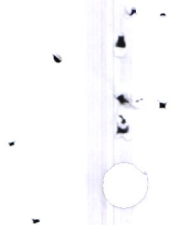
Source	Category	Head	Account	Classification	GL Date	Event Clas	Transaction Number	Line Description	Debit	Remarks
Payables	Purchase Invoices	401	2210301	2210300	08-Jun-18	Invoices	2492/1	UNDERPAYMENT AS PER THE ATTACHED VOUCHERS AND SCHEDULES.	1,548,825.60	
Payables	Purchase Invoices	401	2210301	2210300	21-Jun-18	Invoices	2558	MILEAGE CLAIM ALLOWANCE FROM 1/6/2018-18/6/2018	1,087,611.00	PAID IN JULY
Payables	Purchase Invoices	401	2210301	2210300	28-Jun-18	Invoices	3059	AIRTICKETS FOR OMOLLO ROSE FROM USA TO NAIROBI FEB 2018	1,984,325.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	14-Jun-18	Invoices	2997	GROUND TRANSPORT FOR THE 5TH DEVOLUTION CONFERENCE KISUMU AND KAKAMEGA FROM 22ND APRIL 2018	2,048,000.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	21-Jun-18	Invoices	2571	MILEAGE CLAIM ALLOWANCE FROM 29/3/2018-28/5/2018	760,155.20	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	21-Jun-18	Invoices	2572	MILEAGE CLAIM ALLOWANCE FROM 15/6/2018-17/6/2018	100,487.10	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	21-Jun-18	Invoices	2575	MILEAGE CLAIM ALLOWANCE FROM 18/6/18	470,782.20	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	21-Jun-18	Invoices	2586	MILEAGE CLAIM ALLOWANCE FROM 31/5/2018-18/6/2018	459,526.20	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	22-Jun-18	Invoices	2587	MILEAGE CLAIM ALLOWANCE FROM 25/5/2018-18/6/2018	1,097,460.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	25-Jun-18	Invoices	2592	BEING PAYMENT OF MILEAGE ALLOWANCE TO MARSABIT COUNTY WITH EFFECT FROM 31ST MAY 2018 TO 18TH JUNE 2018.	1,357,755.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	25-Jun-18	Invoices	2603	LOAN REPAYMENT TO THE SACCO.	293,125.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	25-Jun-18	Invoices	2604	BEING PAYMENT OF MILEAGE ALLOWANCE TO TAITA TAVETA COUNTY WITH EFFECT FROM 22ND JUNE 2018 TO 25TH JUNE 2018.	135,541.00	PAID IN JULY
Payables	Purchase Invoices	402	2210301	2210300	27-Jun-18	Invoices	2547	BEING PAYMENT OF MILEAGE ALLOWANCE TO KISII COUNTY WITH EFFECT FROM 20TH APRIL 2018 TO 11TH JUNE 2018.	803,896.80	PAID IN JULY

Payables	Purchase Invoices	402	2210301	2210300	27-Jun-18	Invoices	2617	BEING PAYMENT OF MILEAGE ALLOWANCE TO WAJIR COUNTY WITH EFFECT FROM 8TH JUNE 2018 TO 25TH JUNE 2018. COS	1,166,403.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	501	2210301	2210300	07-Jun-18			PAYMENT OF ALLOWANCES-INSPECTION AND ACCEPTANCE COMMITTEE	94,500.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	501	2210301	2210300	07-Jun-18			PAYMENT OF SITTING ALLOWANCES-TRAINING JOINT COMMITTEE	289,500.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210301	2210300	14-Jun-18			PAYMENT OF SITTING ALLOWANCES-PRE-BID MEETING	72,000.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210301	2210300	14-Jun-18			PAYMENT OF SITTING ALLOWANCES-INSPECTION AND ACCEPTANCE COMMITTEE-PA SYSTEM	123,000.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210301	2210300	14-Jun-18			PAYMENT OF SITTING ALLOWANCES-EXTRA ADMINISTRATIVE SERVICES FOR LONG LISTING PANEL	124,000.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210301	2210300	14-Jun-18			PAYMENT OF SITTING ALLOWANCES-VARIOUS PERSONS-LONG LISTING PANEL	124,000.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	601	2210301	2210300	18-Jun-18			PAYMENT OF SITTING ALLOWANCES-ISMS COMM	229,000.00	PAID IN JULY
Payables	Purchase Invoices	402	2210401	2210400	18-Jun-18	Invoices	1153	AIR TICKET TO CANADA FOR VOCATIONAL EDUCATION ON 24TH APRIL TO 3RD MAY 2018	2,444,940.00	PAID IN JULY
Payables	Purchase Invoices	404	2210401	2210400	18-Jun-18	Invoices	40013	AIR TICKET FOR SEN.SUSAN KIHKA GVA-LHR-NBO AS PER INV.NO.18040013	240,480.00	PAID IN JULY
Payables	Purchase Invoices	403	2210403	2210400	06-Jun-18	Invoices	1151	HIRE OF PRADOS FOR HON. SPEAKER TO BUNGOMA ON 20TH-29TH APRIL 2018	190,000.00	PAID IN JULY
Payables	Purchase Invoices	503	2210603	2210600	28-Jun-18	Invoices	5214	BEING THE PAYMENT OF RENT FOR THE 2017/2018 FYR FROM AUG 2017 TO JUNE 2018 AS PER ATTACHED LEASE AGREEMENT AND CERTIFIED COPY OF RECEIPTS.	1,350,000.00	PAID IN JULY
Payables	Purchase Invoices	503	2210701	2210700	29-Jun-18	Invoices	IMP 451	REFUND FOR TRIP TO NIGERIA	301,990.00	PAID IN JULY

Manual	PARLIM ADJUSTMENT	506	2210801	2210800	12-Jun-18			payment of sitting allowances for psc commission meetings for the month of may 2018	463,000.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210801	2210800	12-Jun-18			PAYMENT OF SITTING ALLOWANCES FOR PSC STAFF COMMISSION-MONTH OF APRIL AND MAY 2018	1,105,500.00	PAID IN JULY
Manual	PARLIM ADJUSTMENT	506	2210801	2210800	18-Jun-18			PAYMENT OF ALLOWANCES-VARIOUS PERSONS--ISMS COMM	254,000.00	PAID IN JULY
Payables	Purchase Invoices	503	2211101	2211100	27-Jun-18	Invoices	3004/1	Uniball pen assorted	197,500.00	PAID IN JULY
Payables	Purchase Invoices	503	2211101	2211100	27-Jun-18	Invoices	3004/1	Paper pads or notebooks; Ruled, A5	340,000.00	PAID IN JULY
Payables	Purchase Invoices	503	2211103	2211100	27-Jun-18	Invoices	59	Cleaning Dusters; Yellow	240,000.00	PAID IN JULY
Payables	Purchase Invoices	503	2211103	2211100	27-Jun-18	Invoices	59	Air Freshener; 300ml	840,000.00	PAID IN JULY
Payables	Purchase Invoices	501	2211305	2211300	13-Apr-18	Invoices	1881	PAYMENT OF CLEANING SERVICES FOR THE MONTHS OF JANUARY, FEBRUARY AND MARCH 2018- QUARTERLY AS PER INVOICES NOS.1880,1881 AND 1879	492,315.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	23-May-18	Invoices	2405	PAYMENT OF TASKFORCE ALLO.	3,495,000.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	23-May-18	Invoices	2406/1	PAYMENT OF ALLOWANCE ON TASKFORCE FOR GRATUITY PAYMENT	2,400,000.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	24-May-18	Invoices	2410	PAYMENT OF ALLOWANCE ON TASKFORCE FOR GRATUITY PAYMENT	2,460,000.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	24-May-18	Invoices	2411	PAYMENT OF ALLOWANCE ON TASKFORCE FOR GRATUITY PAYMENT	1,500,000.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	24-May-18	Invoices	2412	PAYMENT OF ALLOWANCE ON TASKFORCE FOR GRATUITY PAYMENT	2,760,000.00	PAID IN JULY
Payables	Purchase Invoices	405	2211325	2211300	22-Jun-18	Invoices	2488	BEING RELEASE OF RENT FOR PERIOD OCT- 2017 - JUNE 2018	396,900.00	PAID IN JULY
Payables	Purchase Invoices	505	2220101	2220100	26-Jun-18	Invoices	13093866	VAT	33,397.75	PAID IN JULY
Payables	Purchase Invoices	505	2220101	2220100	26-Jun-18	Invoices	13093866	JACK & BRACE	50,868.00	PAID IN JULY

Payables	Purchase Invoices	505	2220101	2220100	26-Jun-18	Invoices	13093866	MICHELIN TYRES	57,000.00	PAID IN JULY
Payables	Purchase Invoices	505	2220101	2220100	26-Jun-18	Invoices	13093866	RIM	100,868.00	PAID IN JULY
Payables	Purchase Invoices	501	2220201	2220200	12-Jun-18	Invoices	143/1	SERVICING AND MAINTENANCE OF MECHANICAL VENTILATION, REFRIGERATION & AIRCONDITIONING	1,508,380.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	19-Jun-18	Invoices	242	Urinal or toilet accessories; URINAL CISTERN RANGE	1,985,600.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Hemps 4mtrs	168.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Boss white	5,200.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Bib cork ?"	16,300.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Sinks; SINK WASTE SIZE 1.25"	16,800.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Ball cork tap ?"	27,700.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Angle valves	30,800.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Gate Valve 3/4 pегler	86,000.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Flexible tubes	89,000.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Taps; WASH HAND BASIN PILLAR TAPS	96,000.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Gate valves; GATE VALVE PEGLER 1	96,000.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Sink base units; BOTTLE TRAPS 1 ? ?	96,400.00	PAID IN JULY
Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Toilet flush valve; replacement of washroom flush valves	240,000.00	PAID IN JULY

Payables	Purchase Invoices	301	2220205	2220200	27-Jun-18	Invoices	101/1	Chair cover,Heavy duty WC seat and Cover	292,000.00	PAID IN JULY
Payables	Purchase Invoices	401	2210301	2210300	07-Apr-18	Invoices	975	HIRE OF VEHICLES FOR SENATE CMTEE ON NATIONAL SECURITY TO ISOLO ON 16TH MARCH 2018	108,000.00	
Payables	Purchase Invoices	401	2210301	2210300	30-Apr-18	Invoices	1256	BEING MILEAGE	5,453,532.00	NOT PAID
Payables	Purchase Invoices	401	2210301	2210300	22-May-18	Invoices	2388	BEING PAYMENT OF MILEAGE ALLOWANCE TO GARISSA COUNTY WITH EFFECT FROM 27TH APRIL 2018 TO 21ST MAY 2018.	1,097,460.00	NOT PAID
Payables	Purchase Invoices	402	2210301	2210300	06-Jun-18	Invoices	10002354	AIR TICKET TO MOMBASA FOR COMM. ON POWERS AND PRIVILEGES ON 11-13TH APRIL 2018	874,115.00	NOT PAID
Payables	Purchase Invoices	301	2210401	2210400	07-May-18	Invoices	10000939	AIR TICKET TO GENEVA SWITZLAND ON 22ND TO 30TH MARCH 2018	475,095.00	NOT PAID
Payables	Purchase Invoices	505	2211201	2211200	27-Apr-18	Invoices	358771	FUEL CARD INVOICE FOR SENATE VEHICLES FOR THE MONTH OF MARCH AND APRIL 2017	2,841,003.95	NOT PAID
Payables	Purchase Invoices	501	2211305	2211300	30-May-18	Invoices	6988	CLEANING SERVICES IN MAIN PARLIAMENT FOR FEB,MAR,APRIL 2018 AS PER INV.NO.6988.	191,619.10	NOT PAID
								CANCELLED BUT NOT YET REFLECTING IN THE LEDGER	29,400.00	SYSTEM ISSUE
								CANCELLED BUT NOT YET REFLECTING IN THE LEDGER	249,500.00	SYSTEM ISSUE
								CANCELLED BUT NOT YET REFLECTING IN THE LEDGER	1,027,140.00	SYSTEM ISSUE
								Total	53,016,864.90	



Appendix 9 DIFFERENCE IN ACQUISITION OF ASSETS

Account 301-3110701 Description Motor Vehicle

Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Payables	Purchase Invoices	04-May-18	Invoices	DTD7860	MERCEDES BENZ E250 CGL ELEGANCE - E	22,873,500.00	1,183,112.05
Period Total						22,873,500.00	1,183,112.05

Account 301-3111001 Description Purchase of Office Furnit

Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Payables	Purchase Invoices	12-Jun-18	Invoices	24068	Executive office chair pure leather with chrome base and leather padded arms with lock and tilt mechanism	15,015,000.00	987,672.40
Period Total						15,015,000.00	987,672.40

Account 301-3111002 Description Purchase of Computers

Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Payables	Purchase Invoices	29-Jun-18	Invoices	3003	COMPUTER; IPAD 4	480,000.00	480,000.00
Period Total						480,000.00	480,000.00

Account 301-3111009 Description Purchase of other Office

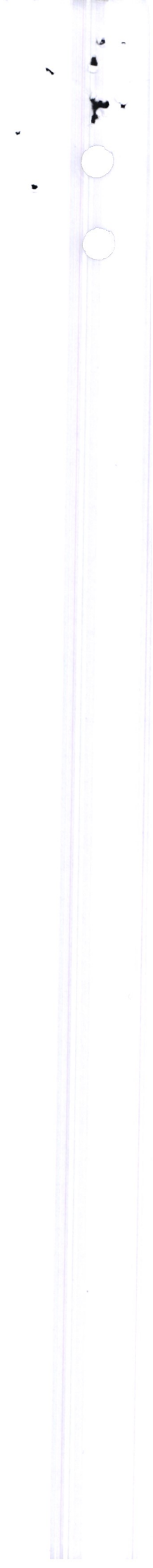
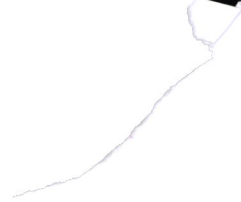
Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Payables	Purchase Invoices	26-Jun-18	Invoices	2939	TELEVISION	1,350,000.00	1,350,000.00
Payables	Purchase Invoices	26-Jun-18	Invoices	2939	Televisions; Digital TV Set - 40 Inch	1,162,000.00	1,162,000.00
Payables	Purchase Invoices	26-Jun-18	Invoices	2939	Televisions;Led Television	870,000.00	870,000.00
Payables	Purchase Invoices	29-Jun-18	Invoices	3003	Vacuum cleaner dry & wet 20ltrs	192,900.00	192,900.00
Payables	Purchase Invoices	29-Jun-18	Invoices	3003	SHREDDER;MACHINE, PAPER, CROSS CUT, MEDIUM SECURITY, APPROXIMATELY 90 - 120 PAGES OF 80 GMS PAPER	170,000.00	170,000.00
Period Total						3,744,900.00	3,744,900.00

Account 101-3110302 Description Refurbishment of Non-Resi

Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Manual	PARLIM ADJUSTMENT	17-Jan-18			BEING PAYMENT OF WITHOLDING TAX AND VAT	12,677,879.25	4,653,905.05
Period Total						12,677,879.25	4,653,905.05

Account 201-3110202 Description Non-Residential Buildings

Source	Category	GL Date	Event Class	Number	Line Description	Debit	Credit
Period Total						12,677,879.25	4,653,905.05



Payables	Purchase Invoices	07-Feb-18	Invoices	2557/3	PROPOSED MULTI STOREY OFFICE BLOCK FOR PSC CERT. NO 19A PAYABLE IN KSHS	2,631,095.70	2,631,095.70
Payables	Purchase Invoices	14-Mar-18	Invoices	CERT20A&B	MULTISTOREY OFFICE BLOCK WORKS CERT.20A AND B	20,297,914.60	20,297,914.60
Payables	Purchase Invoices	14-Mar-18	Invoices	CERT22	MULTISTOREY BLOCK WORKS CERT.22A	1,188,350.05	1,188,350.05
Payables	Purchase Invoices	06-Apr-18	Invoices	CERT20/1	MULTISTOREY OFFICE BLOCK WORKS CERT.20 IN USD	99,060,843.50	18,001,746.40
Payables	Purchase Invoices	05-May-18	Invoices	CERT24	PAYMENT FOR MULTISTOREY OFFICE BLOCK WORKS CERT.24TH A IN KSHS	2,136,794.00	2,136,794.00
Payables	Purchase Invoices	05-May-18	Invoices	CERT23	PAYMENT OF THE PROPOSED MULTI STOREY OFFICE BLOCK FOR PSC CERT. NO. 23RD IN USD	97,198,229.65	97,198,229.65
Payables	Purchase Invoices	05-May-18	Invoices	CERT23A	PAYMENT FOR MULTISTOREY OFFICE BLOCK WORKS CERT.23RD A IN KSHS	20,014,378.15	20,014,378.15
Payables	Purchase Invoices	07-May-18	Invoices	2914	PAYMENT FOR MULTISTOREY OFFICE BLOCK WORKS CERT.24TH IN USD IN USD	10,377,169.90	10,377,169.90
Period Total						252,904,775.55	171,845,678.45

Account 501-3110301		Description		Refurbishment of Resident		Debit	Credit
Source	Category	GL Date	Event Class	Number	Line Description		
Payables	Purchase Invoices	14-Mar-18	Invoices	CERT20	PROPOSED REFURBISHMENT OF REDCROSS, PROTECTION, JUVENILE AND WAKILIMA HOUSES CERT. NOS 19 AND 20 RESPECTIVELY	2,244,795.00	2,244,795.00
Period Total						2,244,795.00	2,244,795.00

Account 301-3111111		Description		Purchase of ICT Networkin		Debit	Credit
Source	Category	GL Date	Event Class	Number	Line Description		
Payables	Purchase Invoices	29-Jun-18	Invoices	3003	Mobile phones: Smart Phone	120,000.00	120,000.00
Period Total						120,000.00	120,000.00

Account 504-3111111		Description		Policy and Research Servi		Debit	Credit
Source	Category	GL Date	Event Class	Number	Line Description		
Payables	Purchase Invoices	05-Mar-18	Invoices	2644	5SUMSUNG 60U6200 SMART TV SCREEN WITH MOUNTS	2,668,000.00	138,000.00
Payables	Purchase Invoices	22-May-18	Invoices	2623/1	Computer servers:	3,099,700.00	169,329.30



Payables	Purchase Invoices	08-Jun-18	Invoices	2708	SUPPLY, DELIVERY AND CONFIGURATION OF TABLETS AS PER THE TERMS OF REFERENCE	9,124,440.00	547,466.40
					Period Total	14,892,140.00	•854,795.70
					GRAND TOTALS	324,952,989.80	186,114,858.65

