REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID
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CLERK-AT THE-TABLE: Finlays Muruki

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY

FOR THE YEAR ENDED 30 JUNE, 2023

THE NATIONAL ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
CNA	Clerk of National Assembly
DFA	Directorate of Finance and Accounting Services
HAU	Head of Accounting Unit
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MP	Member of Parliament
NA	National Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PJS	Parliamentary Joint Services
PSASB	Public Sector Accounting Standards Board
PSC	Parliamentary Service Commission
SNA	Speaker of National Assembly

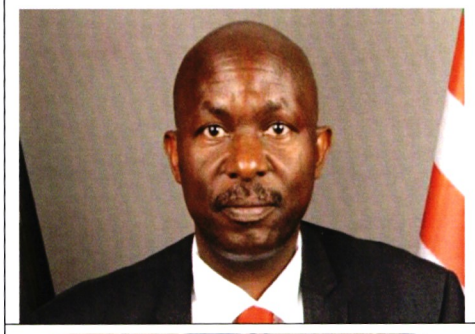
2. Key Parliamentary Service Commission Information and Management

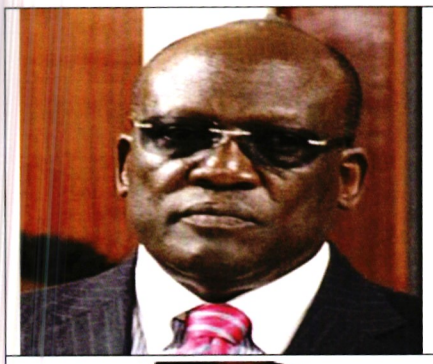
(a) Background information

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

The Composition of the Commission for the financial year 2022/2023 was as follows:

	Rt. Hon. (Dr.) Moses M. Wetang'ula, EGH, MP The Speaker of the Kenya National Assembly and the Chairman of the Parliamentary Service Commission.
	Sen. Joyce Korir, MP Hon. Sen. Joyce Korir is the Vice Chairperson Parliamentary Service Commission, a member of the Tender and Procurement Committee and the Audit Committee of the Commission. .
	Hon. Patrick Makau King'ola, EBS, MP Hon. Patrick Makau King'ola is a member of the Parliamentary Service Commission. He is the Chairperson of Security and Development committee of the Commission and also a member of the Tender and Procurement Committee and Audit Committee of the Commission.

	Hon. Mishi Juma Khamisi Mboko, MP Hon. Mishi Juma Khamisi Mboko is a member of the Parliamentary Service Commission. She is the Chairperson of The Information and Public Communication Committee and a member of the Tender and Procurement Committee of the Commission. .
	Hon. Faith Wairimu Gitau, MP Hon. Faith Wairimu Gitau is a member of the Parliamentary Service Commission. She is the Chairperson of the Tender and Procurement Committee and a member of the Audit Committee of the Commission.
	**Sen. Erick Okongo Mogeni, SC, MP** Sen. Erick Okongo Mogeni is a member of the Parliamentary Service Commission. He is a member of the Tender and Procurement, and Finance Committee of the Commission.
	Hon. Mohamed Ali Mohamed, HSC MP Hon. Mohamed Ali Mohamed is the Chairperson of the Staff Welfare Committee and is a member of Tender and Procurement Committee and the Finance Committee of the Commission.
	Sen. Nderitu John Kinyua, MP Hon. Nderitu John Kinyua is the Chairperson of the Finance Committee of the Commission.

	**Hon. Johnstone Muthama** Hon. Johnstone Muthama is the Chairperson of the Audit Committee of the Commission.
	Hon. Rachel Ameso Hon. Ameso is a Member of the Parliamentary Service Commission. She is a member of the Tender and Procurement and Finance Committee of the Commission.
	Mr. Jeremiah M. Nyegenye, C.B.S The Clerk Senate / Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.

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

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

(i) Activities

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

(a) Providing services and facilities to ensure the efficient and affective functioning of Parliament;
(b) Constituting offices in the Parliamentary Service, and appointing and supervising office holders;

(c) Preparing Annual Estimates of Expenditure of the Parliamentary Service and submitting them to the National Assembly for approval, and exercising Budgetary Control over the Service;
(d) Undertaking, singly or jointly with other relevant Organisations, Programmes to promote the ideals of Parliamentary Democracy; and

(e) Performing other functions: -

- ☐ Necessary for the well-being of the Members and Staff of Parliament; or
- ☐ Prescribed by National Legislation

(ii) Vision of Parliament

Democratic and people centred Parliament.

(iii) Mission

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

(iv) Core Values

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

(V) Strategic goals/objectives

i. To improve the process of representation, legislation and oversight

ii. To strengthen the capacity of Members of Parliament to execute their constitutional mandate

iii. To mainstream monitoring and evaluation for legislation and oversight

iv. To strengthen knowledge and evidence-based decision making in the legislature

v. To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner

vi. To enhance the involvement of the public in legislation and oversight

vii. To strengthen parliamentary diplomacy, partnerships and linkages

viii. To enhance parliamentary outreach and promote ideals of parliamentary democracy

ix. To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery

x. To mobilize sufficient financial resources to fund parliamentary programs

xi. To enhance efficiency in procurement of goods and services

xii. To enhance efficiency in resource utilization, monitoring and evaluation

Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
SP 1	Effective Representation, Legislation and Oversight	**SO 1**	To improve the process of representation, legislation and oversight.	☐ Office of the Speaker, NA ☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Committee Services ☐ Directorate of Legal Services
		SO 2	To strengthen the capacity of Members of Parliament to execute their constitutional mandate.	☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Departmental Committee Services ☐ Directorate of Audit, Appropriations and Other Select Committees. ☐ Directorate of Legal Services ☐ Parliamentary Budget Office
		SO 3	To strengthen devolution and the capacity of devolved Units and constituency offices.	☐ Clerk's Office, NA ☐ Constituency Liaison Office ☐ Directorate of Legal Services
		SO 4	To mainstream monitoring and evaluation for legislation and oversight.	☐ Clerk's Office, NA ☐ Parliamentary Budget Office ☐ Directorate of Departmental Committee Services ☐ Directorate of Audit, Appropriations and Other Select Committees.

Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
		SO 5	To strengthen knowledge and evidence based decision making in the legislature.	☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Departmental Committee Services ☐ Directorate of Audit, Appropriations and Other Select Committees. ☐ Directorate of Legal Services
SP 2	Excellence in Service delivery	**SO 7**	To institutionalize performance management systems across the Parliamentary Service.	☐ Clerk's Office, NA
		SO 8	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner.	☐ Clerk's Office, NA
		SO 10	To enhance staff wellness for efficient service delivery.	☐ Clerk's Office, NA
SP 3	Public Trust	**SO 11**	To enhance the involvement of the public in legislation and oversight.	☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Departmental Committee Services ☐ Directorate of Audit, Appropriations and Other Select Committees. ☐ Directorate of Legal Services
		SO 12	To strengthen parliamentary diplomacy, partnerships and linkages.	☐ Office of the Speaker, NA ☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services

Strategic Pillar (SP)		Strategic Objective (SO)		Implementing Unit
		SO 13	To enhance parliamentary outreach and promote ideals of parliamentary democracy.	☐ Office of the Speaker, NA ☐ Clerk's Office, NA ☐ Outreach, Wellness and Sports Committees ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Departmental Committee Services ☐ Directorate of Audit, Appropriations and Other Select Committees. ☐ Directorate of Legal Services
SP 4	Embrace and Implement and E-Parliament	**SO 14**	To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery.	☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Hansard & Audio Services
		SO 15	To leverage on ICT in all processes and operations of Parliament.	☐ Clerk's Office, NA ☐ Directorate of Legislative & Procedural Services ☐ Directorate of Hansard & Audio Services
SP 6	Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament	**SO 19**	To provide adequate facilities for Members and staff of Parliament.	☐ Clerk's Office, NA ☐ Directorate of Serjeant-at-Arms

Role of Stakeholders

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

(b) Key Management

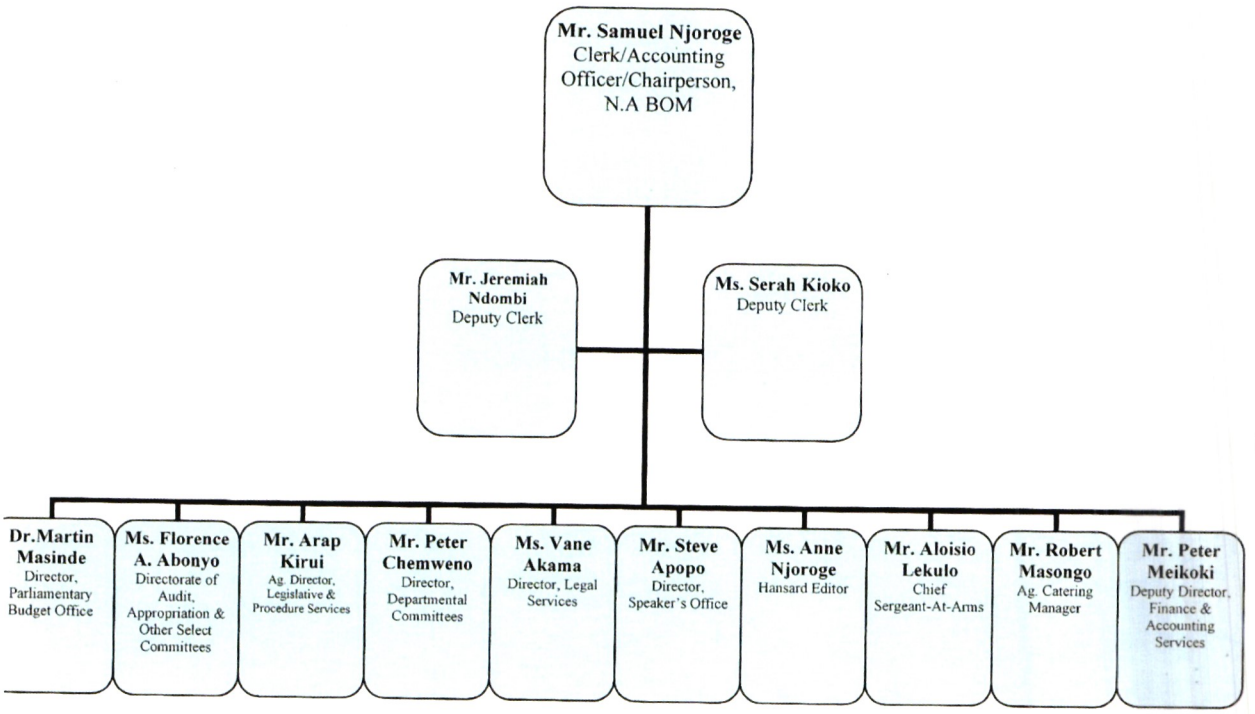
The day-to-day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management. The Composition of the Board of Senior Management is as follows: -

	Mr. Jeremiah M. Nyegenye, C.B.S The Clerk of the Senate/Secretary to Parliamentary Service Commission and the Accounting Officer of the Parliamentary Service Commission.
	Mr. Samuel J. Njoroge Member/Clerk of the National Assembly/Accounting Officer of the National Assembly.
	Mr. Clement Nyandiere Member/Director General, Parliamentary Joint Service/ Accounting Officer of the Parliamentary Joint Services.
	Mr. Mohamed Ali Mohamed Member/Deputy Clerk-Senate

	Ms. Eunice Wanjiku Gichangi Member/Deputy Clerk-Senate
	Ms. Serah M. Kioko Member/Deputy Clerk-National Assembly
	Mr. Jeremiah W. Ndombi Member/Deputy Clerk-National Assembly
	Dr. Martin M. Masinde Member/Director-Parliamentary Budget Office
	Prof. Nyokabi Kamau Member/Executive Director- Centre for Parliamentary Studies and Training (CPST)

	Mr. Anthony Njoroge Member/Director-Litigation and Compliance
	Mr. Douglas Nganga Member /Director – Human Capital and Administrative Services
	Mr. Joel K. Irungu Member -Director, Finance and Accounting Services
	Mr. Steve Apopo Member-Director, Speaker's Office, (National Assembly)

National Assembly Board of Management



(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility was:

Mr. Samuel J. Njoroge- The Accounting Officer and Clerk of the National Assembly

(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.

Finance

- ☐ Sen. Nderitu John Kinyua, MP – **Chairperson**
- ☐ Sen. Erick Okongo Mogeni, SC, MP
- ☐ Hon. Mohamed Ali Mohamed, HSC, MP
- ☐ Hon. Rachel Ameso

Audit Committee

- ☐ Hon. Johnstone N. Muthama-**Chairperson**
- ☐ Hon. Joyce Korir, MP
- ☐ Hon. Faith Wairimu Gitau, MP
- ☐ Hon. Patrick M. King'ola, EBS, MP

Tender and Procurement

- ☐ Hon. Faith Wairimu Gitau, MP - **Chairperson**
- ☐ Hon. Joyce Korir, MP
- ☐ Hon. Patrick M. King'ola, EBS, MP
- ☐ Hon. Mishi Juma Mboko, MP
- ☐ Sen. Erick Okongo Mogeni, SC, MP
- ☐ Hon. Rachel Ameso

(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.

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

(e) **Entity Headquarters**

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

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

(f) Bankers

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

(g) **Independent Auditors**

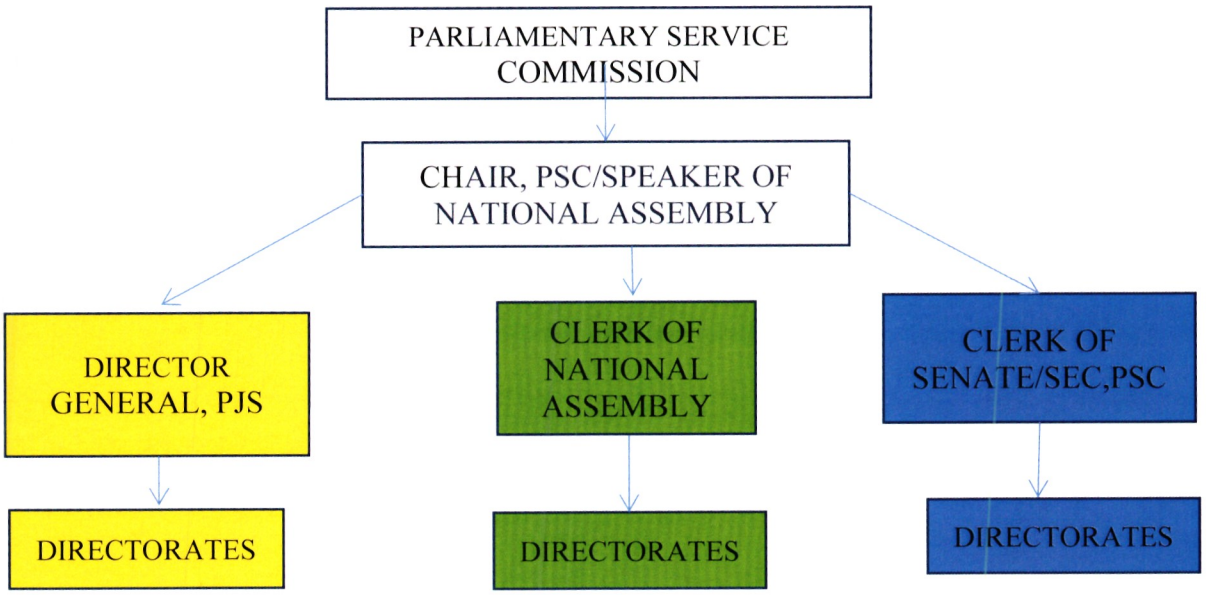
Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) **Principal Legal Adviser**

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

3. Statement of Governance

Leadership Structure



Audit Committee

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

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

The current Commission Committee on Audit was appointed on 1st March 2023. The Membership comprises-

Three Commissioners,

Deputy Clerk, National Assembly,

Deputy Clerk, Senate, and

Director, Security and Safety Services Parliamentary Joint Services.

The Committee has so far held eight meetings. The Committee has also held one induction training workshop. On all these occasions, the Committee has been enlightened on its role of ensuring good Governance and Accountability at the Parliamentary Service Commission.

Risk management, compliance, conflict of interest etc.

The Parliamentary Service Commission on the 25th May, 2022 considered the proposed risk management policy as mandated by Section 165 of the Public Finance Management Regulations,2015 which requires that the Accounting Officer should ensure that their entity develops risk management strategies that prevent fraud and a risk management system and internal control that ensures solidly built business operations.

All the Accounting Officers of each service would have to be responsible for their vote specific risks and maintain their own risk registers though the coordination role and the chief risk management driver would be the Director General, Parliamentary Joint Services. Risk governance is assigned to the Parliamentary Service Commission to provide policy oversight and review of risk management, while the audit and risk committee of the commission shall oversee regular review of risk management in the specified services. The Accounting Officers are the drivers of the culture of risk management in their votes and this trickles down to The Director General, PJS who continuously seeks to improve the risk structure of all the votes, all the way down to the Directors and HODs who ensure the staff comply with the risk management policy and procedures. At the moment Risk Management in the Parliamentary Service Commission is in its proposal stage awaiting to be adopted in all the votes.

Conflict of Interest

The Commission has put in place good structures and measures that allow the flow of work to be efficient and still ensure minimal or no exposure of all Commissioners, Accounting Officers, Senior Managers and staffers from conflict of interest even when executing their duties in different capacities on behalf of the organization.

Report on recent training and development in governance for those in key leadership.

Under the National Assembly, we have a committee of training that is mandated with the responsibility of ensuring all staff including those in key leadership offices are trained as per the policy guidelines. The training committee identifies training needs and makes arrangements through the Clerk's office on dates and venues for the training.

Public participation activities.

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

4. Statement by the Rt. Hon. Dr. Moses Wetang'ula, EGH, MP, Speaker of the National Assembly/ Chairman, Parliamentary Service Commission

It is my honour and privilege to present the annual financial report of the National Assembly of Kenya for the financial year 2022/2023, a document that exemplifies our dedication to transparency, accountability, and the responsible stewardship of public resources. As we navigate the intricate landscape of financial management, this report underscores the achievements and milestones that underscore our commitment to fulfilling our legislative, representation, and oversight mandates.

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

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

The National Assembly, being one of the Services and reporting entity under the Parliamentary Service Commission, derives its mandate from Article 95 of the Constitution. Broadly, the roles of the National Assembly are Representation, Oversight and National legislation. The Members of Parliament of the National Assembly play the following roles: represent the people of the constituencies and special interests in the National Assembly, enact and amend laws and oversight the Executive arm of Government.

The National Assembly implements one programme known as National Legislation, Representation and Oversight whose main objective is to strengthen the legislative capacity, oversight and representation function of the National Assembly. Over the years the Vote has received its funding from the National Treasury which has enabled us to deliver service efficiently and effectively.

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

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

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

This annual financial report not only encapsulates our monetary transactions but also embodies our commitment to the principles that guide our actions. It reflects the values of prudent fiscal management, efficient resource allocation, and an unyielding commitment to the people's welfare.

It is a testament to the collective effort of the National Assembly, our dedicated staff, and our stakeholders in upholding the tenets of democracy and public service.

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

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

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

.....

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

Speaker of the National Assembly/ Chairman, Parliamentary Service Commission.

5. Statement by the Clerk of National Assembly / Accounting Officer

1.0 Background Information

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

The Members are responsible for deliberating and resolving issues of concern to the people, legislating, determining the allocation of national revenue between the levels of government, appropriating funds for expenditure by the national government and other national State organs, overseeing national revenue and its expenditure, reviewing the conduct in office of the President, the Deputy President and other State officers and initiating the process of removing them from office; as well as overseeing the operations of other State organs.

The National Assembly under Vote 2042 implements one programme Known as National Legislation, Representation and Oversight whose main objective is to strengthen the legislative capacity, oversight and representation function of the National Assembly. Over the years the Vote has received its funding from the National Treasury which has enable the Agency to deliver service efficiently and effectively. The Vote is vested with the following mandates:

a. Processing of Bills, Motions, Statements, Messages and Petitions

b. Institutionalization of Parliament's participation in international fora and national events e.g. CPA, ACP-EU, PAP, EALA, Great Lakes Region, IPU and National Prayer Breakfast

c. Capacity building for Members and Committees

d. Capacity building for staff

e. Public participation in budget making process and other engagements in line with Article 119 of the Constitution of Kenya

f. Provision of modern facilities, general supplies and secure working environment e.g. fumigation, contracted security personnel, cleaning and collection of garbage

g. Acquisition of specialized materials and supplies e.g. uniforms

h. Routine maintenance of vehicles, buildings, plant, machinery and equipment

i. Establishment of Bunge gardens and rehabilitation of restaurant gardens

j. Revamp catering facility

k. Leverage on ICT in management of information through automation of systems – Committees, Hansard and digitization of external and internal correspondences

l. Live committees broadcasting

m. Purchase of motor vehicles to enhance service delivery

n. Outreach, wellness and sports programmes

o. Parliamentary outreach programmes e.g. Speakers roundtable with KEPSA, KAM, Editor's Guild, Media Council and KPJA

2.0 Budget Performance for the Financial Year 2022/23

2.1 Budget estimates

In the financial year 2022/2023, the National Assembly was allocated a total budget of Kshs 33.270 Billion. The amounts were allocated to the various sub heads in the vote as highlighted below. Budget allocation and the budget expenditures for the subheads.

No.	Name of Sub-Head	Printed Estimates FY 2022/2023	Supplementary	Final Approved Budget	Actual Expenditure
			FY 2022/2023	FY 2022/2023	FY 2022/2023
1	Office of the Clerk	4,140,049,696	133,000,000	4,273,049,696	3,863,443,684
2	Outreach, Wellness and Sports	216,319,822	50,000,000	266,319,822	251,826,614
3	Sergeant at Arms	108,000,000	-	108,000,000	73,358,294
4	Legislative Services	14,465,660,860	(2,121,452,402)	12,344,208,458	11,238,811,486
5	Office of the Speaker	159,250,000	50,000,000	209,250,000	169,087,527
6	Legal Services	207,650,000	3,700,000	211,350,000	124,903,031
7	Constituency Offices	12,133,556,462	-	12,133,556,462	9,510,572,552
8	Parliamentary Budget Office	169,400,000	3,500,000	172,900,000	125,405,064
9	Hansard and Audio Services	54,100,000	-	54,100,000	40,859,379
10	Departmental Committees	901,000,000	230,000,000	1,131,000,000	1,075,890,428
11	Audit, Appropriations & Other Select Committees	715,013,160	230,000,000	945,013,160	806,550,933
Total		**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,896,777,425**

2.2 Supplementary Estimates FY 2022/2023

In the financial year 2022/2023, a total of Kshs 700.2 Million was reallocated from the Legislative Services to other subheads. The overall effect was a reduction of the Vote 2042 Budget by Kshs. 1.421 Billion

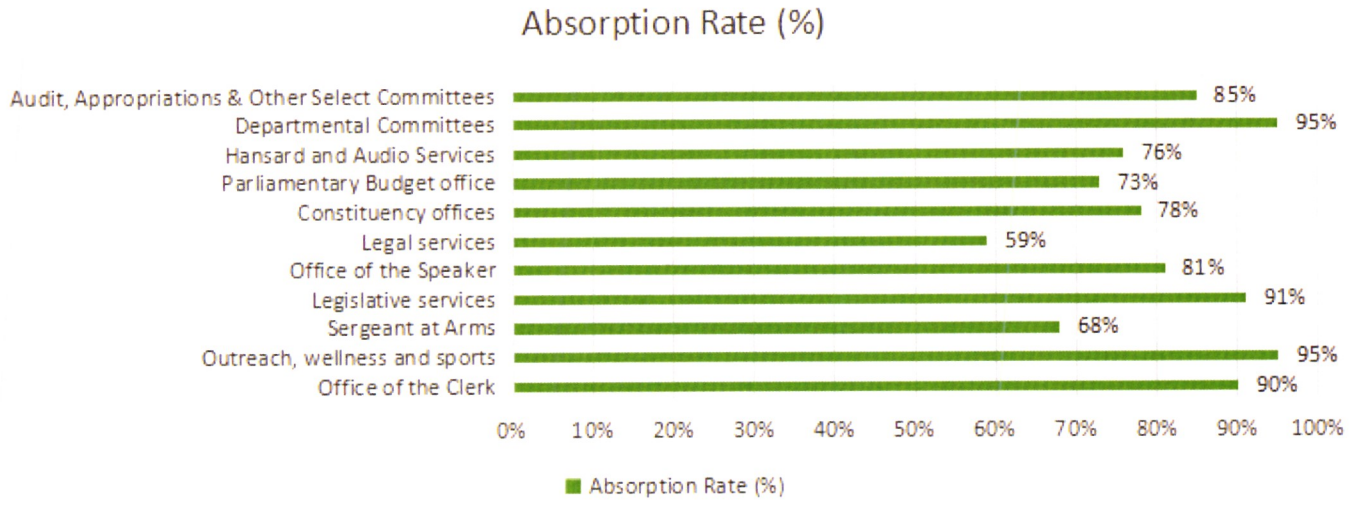
2.3 The Overall Budget performance for the Subheads

The table below highlights the overall performance of the subheads in the Vote.

Absorption rates for the various sub heads in the National Assembly Vote.

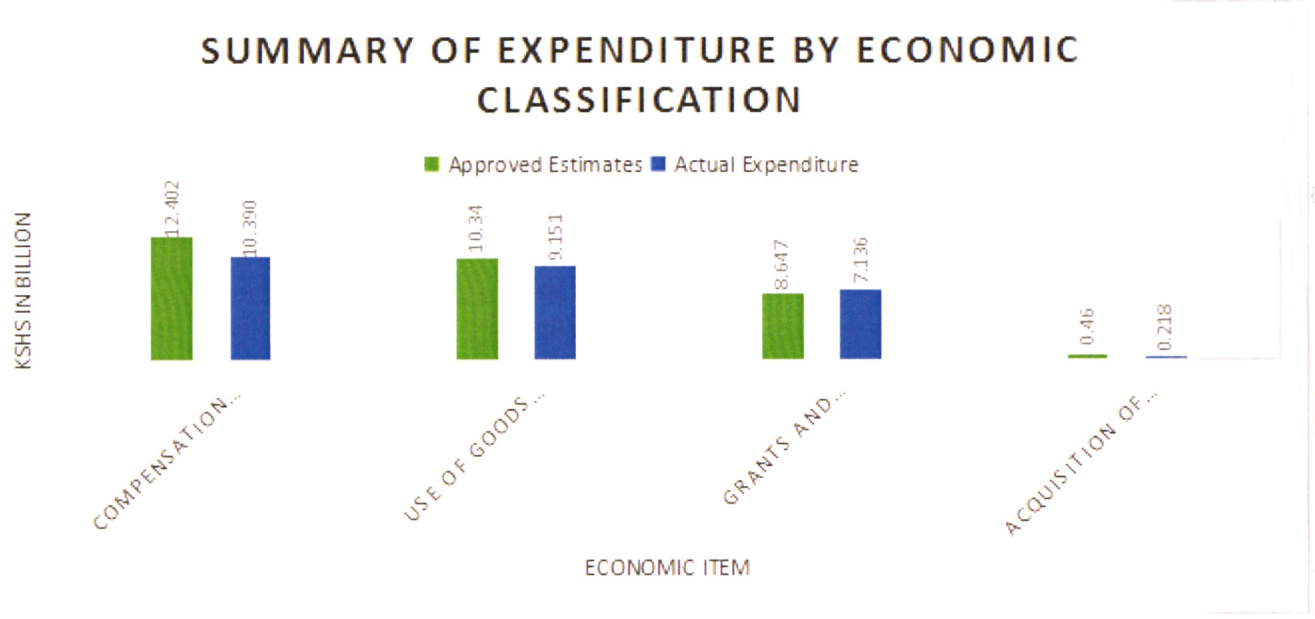
No.	Name of Sub-Head	Final Approved Budget	Actual Expenditure	Balance	Absorption Rate
		FY 2022/2023	FY 2022/2023	FY 2022/2023	
1	Office of the Clerk	4,273,049,696	3,863,443,684	409,606,012	90%
2	Outreach, Wellness and Sports	266,319,822	251,826,614	14,493,208	95%
3	Sergeant at Arms	108,000,000	73,358,294	34,641,706	68%
4	Legislative Services	12,344,208,458	11,238,811,486	1,105,396,972	91%
5	Office of the Speaker	209,250,000	169,087,527	40,162,473	81%
6	Legal Services	211,350,000	124,903,031	86,446,969	59%
7	Constituency Offices	12,133,556,462	9,510,572,552	2,622,983,910	78%
8	Parliamentary Budget Office	172,900,000	125,405,064	47,494,936	73%
9	Hansard and Audio Services	54,100,000	40,859,379	13,240,621	76%
10	Departmental Committees	1,131,000,000	1,075,890,428	55,109,572	95%
11	Audit, Appropriations & Other Select Committees	945,013,160	806550933	138,462,227	85%
	Total	**31,848,747,598**	**26,896,777,425**	**4,951,970,172**	**84%**

In the financial year 2022/23, the National Assembly's approved estimates NET of supplementary were Kshs 31.849 Billion. Out of this amount, the Vote utilised a total of Kshs 26.89 Billion. This translated to an absorption rate of 84%. The Outreach, Wellness & Sports and Departmental Committees subheads recorded the highest absorption rate whereas the Legal Services Directorate recorded the lowest absorption rates. The graph below gives a highlight of the overall performance of the Sub Heads.



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

	FY 2022/2023				
Compensation of Employees	13,723,674,973	(1,321,252,402)	12,402,422,571	10,390,606,558	2,011,816,013
Use of Goods and Services	9,689,966,897	650,000,000	10,339,966,897	9,151,586,171	1,188,380,725
Grants and Transfers	9,396,358,130	(750,000,000)	8,646,358,130	7,136,435,350	1,509,922,780
Acquisition of Assets	460,000,000	-	460,000,000	218,149,346	241,850,653
TOTAL NATIONAL ASSEMBLY	**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,896,777,425.00**	**4,951,970,171.00**



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

VOTE	PROGRAMME	KEY OUTPUTS	TARGETS ACHIEVED 3rd Session (2019/20)		TARGETS ACHIEVED 4th Session (2020/21)		TARGETS ACHIEVED 5th Session (2021/22)		FY 2022/23 5th Session (2021/22)			Remarks
2042	National Legislation, Representation and Oversight		Planned Targets	Achieved Targets	Planned Targets	Achieved Targets	Planned Targets	Achieved Targets	Planned Targets	Achieved FY 2022/2023	Variance	
		Bills Processed	80	90	100	146	80	38	90	97	7	
		Sittings held	132	118	120	86	132	130	132	104	(28)	
		Motions	350	174	200	154	200	48	150	162	95	
		House Business Committee Meetings	24	31	50	34	50	27	30	31	1	
		Petitions	150	10	100	49	150	76	80	133	53	

VOTE	PROGRAMME	KEY OUTPUTS	TARGETS ACHIEVED 3rd Session (2019/20)		TARGETS ACHIEVED 4th Session (2020/21)		TARGETS ACHIEVED 5th Session (2021/22)		FY 2022/23 5th Session (2021/22)			Remarks
		Statutory Instruments/ Regulations	70	99	150	96	150	49	70	52	(18)	
		Administration of Oath/ Swearing in	5	4	5	1	5	3	400	349 + 2(new Members – Garissa, Kandara) + 1 speaker/deputy speaker and Members of Parliament	(51)	
		Questions	200	679	700	411	300	531	200	437	237	
		Statements	450	57	400	171	400	107	350	56	(294)	
		Messages	30	40	50	41	50	46	30	38	8	
		Papers Laid	1,000	1,172	1200	782	1250	1245	1000	1971	971	
		Communications issued by the Chair	70	73	80	63	80	58	70	84	14	
		House Leadership Retreats / Meetings	1	1	1	1	1	1	1	3(orientation, Induction, and Post-Election seminar)	2	
		Sessional Papers	3	3	3	5	3	3	3	4	(1)	
		President's address Joint Sitting	1	1	1	1	1	1	1	1	-	
		Committee Reports	250	54	200	160	250	54	200	73	(127)	
		Treaties/Agreements/ Protocols							10	16	6	
		Reports on Vetting of state officers	20	10	50	18	20	6	40	38	18	

Communications from the Chair

Communications from the Chair are a mode in which the Speaker decides guides or informs the House on a diverse array of topics ranging from procedural to administrative issues. During the Session, the Speaker conveyed eighty-four (84) Communications on various subject matters

Messages

A Message is a means of transmitting information between the two Houses of Parliament or between Parliament and the Executive on various matters including passage of Bills, appointments or reservations on Bills. During the period under review, the National Assembly received and sent Messages regarding various business before it, as provided for under Standing Orders 41 and 42. In the Session, the National Assembly received a processed a total of twenty-nine (29) Messages.

Petitions

Petitions form part of the means by which citizens seek redress, request the legislature to enact, amend or even repeal legislation or address issues of concern that may be under its jurisdiction. This is a right provided for by the Constitution and an Act of Parliament. Ordinarily, by the practice of the House, certain petitions, popularly known as ordinary petitions, are not carried over from one Session to the next. If their timeline for conclusion has lapsed at the end of the Session, they have to be submitted afresh in the new session. However, petitions seeking removal of persons from public office do not lapse. A total of 134 petitions were considered during the period under review.

Papers Laid

In the course of enforcing executive accountability, the National Assembly receives papers submitted for laying on the Table of the House. In addition, Parliamentary Committees table their reports in the House for decision and formal recording of their output. Such papers include-

1. Reports submitted by His Excellency, the President in fulfilment of the provisions of the Constitution;
2. Reports of the Auditor-General on Financial Statements of public entities submitted pursuant to Article 229 (7) of the Constitution including Special Audit Reports;
3. Annual Reports and Financial Statements including performance reports from various National Government institutions pursuant to the Constitution and statutes;
4. Reports by House Committees;

5. Statutory Instruments submitted pursuant to section 11 of the Statutory Instruments Act;
6. Treaties, Agreements, Conventions and Protocols for Ratification, pursuant to the Treaty-Making and Ratification Act;
7. Sessional Papers; and
8. Documents tabled by Members in the course of debate.

During the period under review a total of a total of two thousand, four hundred and twenty-eight (2,428) papers were laid before the House.

Statutory Instruments/Regulations

Article 95 of the Constitution mandates the National Assembly to delegate its constitutional law-making power to other executive agencies to make subsidiary legislation pursuant to a law enacted by the House. Such laws are commonly known as statutory instrument or regulations. A Statutory Instrument is any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

The Statutory Instruments Act provides that a Committee of Parliament (Committee on Delegated Legislation, in our case) considers the statutory instruments presented before the House. In considering the instrument, the committee may make a report to the House in the event it is not in agreement with any part of or the entire instrument. In the case of agreement with the regulations, the Clerk of the National Assembly writes to the Regulation Making Authority conveying approval of the regulations by the Committee and stipulating that the Regulations may be implemented. On the other hand, the principal Act may require certain regulations be approved by the House before taking effect. For such regulations, a Report has to be submitted to the House for consideration and approval or rejection/nullification. Such regulations include the election-related regulations as provided for in the Elections Act, 2011 and all regulations under the Public Finance Management Act, 2012, among others. During the period under review, the National Assembly received forty-five (45) pieces of Statutory Instruments.

Treaties/Agreements/Protocols/Conventions and Sessional Papers

One of the functions of the National Assembly is to consider and approve treaties, protocols/conventions, bilateral and multilateral international agreements for ratification, pursuant to the provisions of the Treaty Making and Ratification Act, 2012. The House also considers and makes a determination on proposed policies from the Ministries, presented in the form of Sessional Papers, to enable the state departments and agencies to take certain policy actions and directions, including preparation of proposed legislation. During the period under review, a total of five (5) Sessional Papers and fifteen (15) Treaties /Agreements/Protocols were received and processed with ten (10) treaties and three (3) sessional papers being concluded.

Motions

A motion is a formal proposal by a Member of Parliament, Committee or a parliamentary party for deliberation by the House to take certain actions/resolutions. Motions can be categorized into Procedural Motions, Motions for Adjournment on Definite Matter of Urgent National Importance and Special Motions. A total of two hundred and twenty eight (228) motions were introduced and concluded during the period under review.

Parliamentary Questions

As part of their representative and oversight roles, Members of Parliament were able to raise a variety of issues through Questions on the floor. These Questions were either directed to Cabinet Secretaries or Constitutional Commissions and Independent Offices whose officials appeared before Committees to provide responses to the issues raised. Some of the Questions were for a written reply. Two hundred and ninety-seven (297) questions were processed during this period.

Statements

Members have an opportunity to raise matters of concern to the people as stipulated under Article 95 of the Constitution. Standing Orders 43, 44 and 8 4 allow Members to make or request general statements or raise personal statements in the House, and also allow the Party Leaders and Chairpersons of Committees to issue statements on matters under the mandate of Committees' purview. This allows Members of Parliament to play their oversight and representative roles on

behalf of the people therefore resolve matters of concern. In the period under review, sixty-eight (68) Statements were made in the House.

Bills

The period between July and September 2022 was quiet in the National Assembly in terms of introduction of Bills and other legislative business. This is because the House proceeded for *Sine Die* adjournment from mid-June to August 2022 to allow for activities related to the General Elections which were held on 9th August 2022. Newly elected Members of the 13th Parliament were subsequently sworn-in at the end of the month, and were engaged in induction related activities between September and October 2022. However, by the end of fiscal year 2022/2023, a total of sixty-two (62) bills had been introduced and were at various stages of consideration.

By 30th June 2023, nine (9) of the Bills had been concluded and assented to by the President, while the rest were still before the House at various stages of consideration.

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Samuel J. Njoroge
Clerk of National Assembly & Accounting Officer

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

Introduction

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

Progress on attainment of Strategic development objectives

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

OFFICE OF THE CLERK

The Office of the Clerk is established under Article 128(1) of the Constitution to provide efficient and pro-active support to the Members of the National Assembly to discharge their constitutional mandate of legislation, representation and oversight. The Clerk of the National Assembly accomplishes this mandate through various Directorates and Departments established under the National Assembly organizational structure, that is:

(i) Directorate of Legislative and Procedural Services;
(ii) Directorate of Audit, Appropriation & Other Select Committees;
(iii) Directorate of Legal Services;
(iv) Directorate of Departmental Committees;
(v) Directorate of Hansard and Audio Services;
(vi) Directorate of Speakers Office;
(vii) Parliamentary Budget Office (PBO);
(viii) Directorate of Serjeant-At-Arms;
(ix) National Assembly Department of Litigation & Compliance Services; and
(x) Catering Department.

During the year under review, the Office of the Clerk undertook the following key activities:

(i) Initiated the process of documenting the History of Parliament of Kenya, with focus on the National Assembly, in order to secure the heritage of the institution of the National Assembly for present and future generations;

(ii) Spearheaded the development and launch of National Assembly You Tube Channel to enhance public participation in legislative work of the National Assembly, facilitate easy access to the National Assembly proceedings, and promote public awareness of the workings of Parliament;

(iii) Promoted the National Assembly's partnerships with other institutions by signing Memoranda of Understanding (MoUs) with the Kenya Institute for Public Policy Research and Analysis (KIPPRA) and the Kenya National Bureau of Statistics (KNBS) which are aimed at streamlining data sharing between the two institutions and the National Assembly, and to promote evidence-based legislation;

(iv) To ensure that the National Assembly maintained a balanced and engaged staff, the office promoted work-life balance amongst its officers through activities such as sports, regular health-related talks and social activities;

(v) The office also exposed Members of the National Assembly to capacity building workshops and trainings both locally, regionally and internationally in order to enhance their capacity and prepare them for transition; and

(vi) Established an efficient catering information management system.

DIRECTORATE OF LEGAL SERVICES (DLS)

The Directorate of Legal Services (DLS) was established to provide efficient and timely legal and legislative services to the National Assembly, its Committees, the Speaker, the Parliamentary Service Commission, private Members of Parliament and the Clerk of the National Assembly.

To enhance efficiency and effectiveness in the delivery of legal services to the National Assembly and Parliament, the National Assembly Board of Management in 2016 resolved that the Directorate of Legal Services be comprised of the Legislative Drafting Department; Committees and Advisory Services Department; and Delegated Legislation and House Compliance Department.

The DLS achieved the outputs during the financial year 2022/2023;

Activity	Quantity
Drafting, reviewing and publishing Executive Bills	22
Formulating and Drafting Members Bills	237
Legal Opinions on admissibility of Petitions	1200
Scrutiny of Statutory Instruments	65
Formulating and Drafting Legal Opinions	1500

Strengthening the Capacity of Members and Committees to Make Laws.

During the period under review, the DLS received and processed over 259 requests for drafting services from Members of Parliament. The DLS rendered professional legislative drafting support to the Members by researching, analyzing and drafting preliminary and final versions of these Bills. In addition to drafting private Members' Bills, the DLS received and processed 22 Government Bills which were published under the name of the Leader of the Majority Party in the National Assembly.

The DLS also processed 81 Petitions by Members of the Public and Members of the National Assembly and prepared 1200 legal opinions on admissibility of Petitions. The DLS also offered legal advice to the 43 Committees of the House on all legal matters arising in the Committees including during the vetting of various nominees to state offices including Cabinet Secretaries, Principal Secretaries and Members of the Commission on Revenue Allocation and election of Members to the East African Legislative Assembly.

Strengthening the Office of the Speaker and other parliamentary offices

The DLS rendered legal advice to the Speaker of the National Assembly on a number of legal and legislative issues that arose in Committees of the House, in the Chamber and in Parliament's interaction with other institutions outside Parliament. This included legal advice on the election of Members to the East African Legislative Assembly and the Petition on removal of four commissioners of the Independent Electoral and Boundaries Commission.

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

Strengthening the Office of the Clerk

The DLS strengthened the Office of the Clerk of the National Assembly by rendering legal advice on a host of procedural and substantive issues. The DLS advised the Clerk on whether Petitions lodged before Parliament complied with the Petitions to Parliament (Procedure) Act, 2013 and the relevant Standing Orders. The DLS also rendered legal advice to various Departmental Committees on various issues that arose in the Committees. The DLS also represented the Clerk at meetings of interest groups and consultative bodies and provided information and explanations on existing or proposed legislation and solicited feedback on the same.

Publications by the Directorate

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

Training and Professional Development

During the period under review, the DLS with the support of the Parliamentary Service Commission (PSC) trained legal counsel on legislative drafting. Legal Counsel received continuous professional development courses under the auspices of the Law Society of Kenya. Also, the staff attended relevant conferences. These courses and conferences enabled the participants to keep abreast with new developments in law and to satisfy the requirements for renewal of their practicing certificates. However, unlike other Directorates, certain functions of the Directorate of Legal Services, such as legislative drafting, require specialized training in order to equip an individual officer with the requisite skills. The functions of the DLS also require that its staff keep abreast with the latest knowledge and information in matters concerning the workings

of Parliament. In this respect training and comparative exposure to the workings of other jurisdictions are invaluable. The DLS thus places particular emphasis on training, continuing legal education and professional development of its staff.

DIRECTORATE OF LEGISLATIVE AND PROCEDURAL SERVICES (DLPS)

The Directorate of Legislative and Procedural Services is one of the key functional units under the Office of the Clerk that provides administrative, procedural and legislative support to facilitate the National Assembly in fulfilling its constitutional mandate. The Directorate also serves as an interface between the House and internal and external stakeholders. The Directorate comprises of three Departments as follows for effective discharge of its mandate: Table Office Department; Procedural Research and Journals Department and Inter-Houses and Overseas Department.

The Directorate played a key role in marshalling business for the National Assembly during the financial year. It offered legislative and procedural advice to Members, staff and the public while offering secretariat service to different committees under its purview, including the House Business Committee, the Procedure and House Rules Committee, the Chairpersons' Panel and the Powers and Privileges Committee.

The following is a summary of the achievements of the DLPS:

On Transition of the House

The following activities were facilitated by the DLPS during transition from 12th to 13th Parliament-

(a) Transition from the 12th to the 13th Parliament (National Assembly);
(b) Processing of Members' Biodata;
(c) Compilation, transcription and uploading of all Members' Biodata on the official Parliament of Kenya Website;
(d) Archiving of the Biodata of all Members of the 12th Parliament;
(e) Design and publishing of the All-Members Chart for the entire Membership of the National Assembly in the 13th Parliament;
(f) Scanning and archiving on appropriate medium, the signed Biodata forms submitted by each Member;

(g) Binding of the hard copy forms submitted by each Member for safe custody in the library;

(h) Swearing-in of Members of the 13th Parliament;

(i) Election of Speaker and Deputy Speaker of the National Assembly;

(j) Opening of the 13th Parliament;

(k) Induction for Members of the National Assembly; and

(l) Induction seminar for Members of Committees of the National Assembly.

During Parliamentary Proceedings and Business

a) Calendar and sittings of the House

During the First Session, the National Assembly conducted a total of thirty-eight (38) sittings as per the approved Calendar of Regular Sessions, 2022. The House held one (1) Joint Sitting of Parliament on 29th September 2022 being the State Opening of the 13th Parliament by His Excellency the President, Hon. (Dr.) William Samoei Ruto, CGH.

Of note, the First Session was fairly a short session as it began in the 2nd quarter of the financial year while also ending on 13th February 2023. At that time, the House was in its formative phase, hence the number of Sittings were also relatively few. During the First Session, the House remained consistent to its approved Calendar of Regular Sittings and did not make any alterations to it.

The Second Session of the National Assembly of the 13th Parliament commenced on 14th February 2023 and would still be ongoing for the remainder of the year 2023. As at the end of the fiscal year 2022/2023 on 30th June 2023, the House had held fifty-eight (58) sittings up to that part of the Second Session.

Notwithstanding the adoption of its Calendar on Wednesday, 15th February 2023, the House altered its Calendar two (2) times, mainly to reduce the number of sitting days and extend the period of recess in order to allow Members adequate time to participate in Committee matters and to engage with their constituents. The alterations of the Calendar during that period were as follows: -

(i) The House proceeded on a short recess in respect of the First Part of the Session on Friday, 24th March 2023 and further altered the Calendar by varying the resumption date from the Short Recess by one (1) week, from Tuesday, 4th April, 2023 to Tuesday, 11th April 2023;

and,

(ii) On 29th June 2023, the House resolved to alter its Calendar for the Second Session *(Regular Sessions)*, as adopted on Wednesday, 15th February 2023 by varying the period for the Short Recess with respect to the Second Part of the Session by varying the commencement date of the Recess from Friday, 14th July 2023 to Friday, 7th July 2023.

Notably, the House only approved one additional morning sitting on Thursday, 22nd June, 2023 to conclude the urgent business relating to the Budget Process/Finance Bill 2023, and sat late on other days to conclude urgent business.

b) Communications from the Chair

The Speaker is the custodian of the Rules of the House and whenever questions of procedure arise, the Speaker guides the House by way of '*Communications from the Chair*'. Communications from the Chair may take the form of –

(a) Information to the House;
(b) Guidance to the House;
(c) Considered Rulings on procedural or constitutional questions;
(d) Notification of occurrences;
(e) Convocation of Special Sittings; and,
(f) Recognition of visiting delegations.

In the period under review, the Speaker conveyed eighty-four (84) Communications from the Chair on various subject matters.

c) Messages

During the fiscal year, the Directorate processed twenty-nine (29) Messages regarding various matters as provided for by the Standing Orders No. 41 and 42.

d) Papers laid

During the fiscal year that ended on 30th June 2023, the Directorate of Legislative & Procedural Services processed a total of two thousand, four hundred and twenty-eight (2,428) papers to be laid before the House.

e) Sessional Papers

During the year under review, the National Assembly processed five (5) Sessional Papers from various Government Ministries. Of the five (5) Sessional Papers, three (3), which had transited

from the 12th Parliament, were concluded while two (2) were under consideration as at 30th June 2023.

f) Treaties and Conventions

In the 2022/2023 fiscal year, the National Assembly processed fifteen (15) treaties and conventions on various matters of international obligation. At the end of the fiscal year under review, the House approved the ratification of seven (7) treaties and conventions; rejected the ratification of three (3) conventions (*submitted under one memorandum)* and was still considering five (5) treaties and conventions.

g) Petitions

During the same fiscal year, the Directorate received two hundred and nine (209) petitions. The Directorate facilitated in processing twenty-nine (29) petitions that were presented and referred to the Public Petitions Committee or relevant Departmental Committee, pursuant to Standing Order 230 (3) for consideration. Pursuant to Standing Order 225 (2) (a) and (b), eleven (11) petitions were presented by Members of Parliament on behalf of Petitioners, with the consent of the Speaker; while eighteen (18) petitions were reported to the House by the Speaker, having been submitted to the Clerk by the Petitioners respectively. Four (4) petitions were concluded and tabled in the House; three (3) by the Public Petitions Committee and one (1) by the Departmental Committee on Justice and Legal Affairs (pursuant to Standing Order 230(3).

The Directorate were processing one hundred and thirty-four (134) petitions for approvals; either for reporting by the Speaker or presentation by the Members. Thirty-three (33) petitions were found inadmissible after processing and responded to Petitioners, while eleven (11) were converted to Questions after consultations with the Petitioners.

h) Statements

During the same fiscal year, sixty-eight (68) Statements were processed by the Directorate and issued or requested by the Leadership of the House, Chairpersons of the Departmental Committees and/or Members. Out of the total Statements made, twenty-six (26), were made by the Leader of the Majority Party regarding business before the House and other matters under the mandate of the Office of the Leader of the Majority Party.

i) Parliamentary Questions

The total number of parliamentary Questions processed by the Directorate in the fiscal year was two hundred and ninety-seven (297) questions, of which two hundred and eighty-eight (288) were referred to the various Ministries, and twelve (12) questions were asked and submitted to the Independent Offices, Constitutional Commissions and Government Departments for Written Reply.

Summary of the number of Questions per Ministry/Commission

No.	Ministry/Commission/Independent Office	Questions asked to Ministry	Questions responded to
1.	Roads and Transport	44	10
2.	Energy and Petroleum	29	5
3.	Labour and Social Protection	17	1
4.	Lands, Public Works, Housing and Urban Development	22	-
5.	Interior and National Administration	30	9
6.	Education	34	13
7.	Health	6	-
8.	The National Treasury and Economic Planning	14	-
9.	Information, Communications and the Digital Economy	10	-
10.	Agriculture and Livestock Development	15	2
11.	Tourism, Wildlife and Heritage	9	-
12.	Defence	4	2
13.	Youth Affairs, Sports and Arts	4	-
14.	Investment, Trade and Industry	5	-
15.	East African Community (EAC), the ASALs and Regional Development	6	-
16.	Water, Sanitation and Irrigation	14	-
17.	Foreign and Diaspora Affairs	2	-

18.	Public Service, Gender and Affirmative Action	5	-
19.	Co-operatives and Micro, Small and Medium Enterprises (MSME) Development	4	-
20.	Environment, Climate Change and Forestry	7	2
21.	Mining, Blue Economy and Maritime Affairs	2	-
22.	The Office of the Prime Cabinet Secretary	2	2
23.	The State Law Office and Department of Justice (*Attorney General*)	3	-
24.	The Teachers Service Commission	6	-
25.	The National Land Commission	2	-
26.	The Independent and Electoral Boundaries Commission (IEBC)	1	1
	Total	**297**	**47**

j) Motions

In the fiscal year 2022/2023, the Directorate facilitated a total of two hundred and twenty-eight (228) Motions, of which one hundred and seventy-five (175) Motions were passed and adopted.

k) Bills

The Directorate facilitated the National Assembly during considerations of Bills at various stages. By the end of the fiscal year 2022/2023, a total of sixty-two (62) bills were at various stages of consideration. Fifty-six (56) Bills, being 91 % of the total Bills originated from the National Assembly while six (6), representing 9%, were referred to the House from the Senate for concurrence in accordance with Article 110 of the Constitution. During the stated period, individual Members sponsored a majority of the Bills, being thirty-two (32) Bills, representing 52%, followed by sixteen (16) Bills sponsored by various House Committees at 26% and then Bills sponsored by the Leader of the Majority Party stood at fourteen (14), constituting 18% of the total Bills processed in the House.

By the end of the fiscal year on 30th June 2023, nine (9) Bills of the Bills had been concluded and assented to by the President, representing 14.5% of the total Bills, while the rest were still before the House at various stages of consideration.

l) Statutory Instruments

During the fiscal year 2022/2023, the National Assembly received forty-five (45) pieces of Statutory Instruments. From these, the National Assembly (both the House and the Committee on Delegated Legislation) approved thirty-four (34) instruments, one set of Regulations came into force on account of effluxion of time, four (4) were deferred for further consultation by the relevant Ministries, one (1) was annulled, one (1) was revoked and four (4) were undergoing consideration.

m) Election of Members of the East African Legislative Assembly (EALA)

The Directorate was instrumental in facilitating this process, especially given that Rule 15(1) of the East African Legislative Assembly Elections (Elections of Members of the Assembly) Rules 2017 states that the Clerks of the Houses of Parliament are the presiding officers appointed for the elections. The elections for representatives of the Republic of Kenya took place on Thursday, 17th November, 2022.

Parliamentary Diplomacy - Parliamentary Friendship Groups and Caucuses

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

During the fiscal year, the Directorate facilitated a total of 10 key Meetings, Conferences and Conventions under Caucuses and Friendship Groups.

PARLIAMENTARY BUDGET OFFICE (PBO)

During the period June 2022 to July 2023 some of the key and notable milestones by the Office include:

i. Determination and certification of 128 draft Bills submitted to the office as requests for money Bill determination. Out of the 128 draft Bills submitted for determination, 79 Bills (62%) were certified as Money Bills (having financial and economic implications) while 49 Bills (38%) were certified as Non-Money Bills. All certified Bills were submitted to Legal Directorate and Table Office for further action.

ii. The PBO has also substantially supported the Senate oversight committees and presented a total of 171 technical briefs to support effective legislative processing of statutory county audit reports. Additionally, the Office unpacked and made presentations on the 2023 Budget Policy Statement to the 14 standing Committees of the Senate.

iii. Continued capacity building for the County Assemblies: - In line with its mandate, the office supported approximately thirteen (13) County Assemblies in the context of providing induction and capacity building following requests from the Senate and the CPST also in line with Senate mandate of strengthening devolution.

iv. Costing and publication of the Kenya Kwanza Manifesto- The publication on the government manifesto formed an important basis for public discourse including the print media on the realism of the proposed policies in view of the current macro-fiscal realities.

v. Publication of other key analyses and reports including Budget Watch for the FY 2022-23 and Budget Options for FY 2023-2024.

vi. Supporting Budget and Appropriations Committee (BAC) to deliver a total of nine (9) reports to the House on various budget documents and supporting the Debt and Privatization Committee to deliver 5 reports before the House

vii. Supported the BAC to undertake a national wide public participation exercise on the FY 2023-24 which covered 16 counties.

viii. Prepared and presented a total of 60 briefs to audit and watchdog Committees of the National Assembly

Main Activity	**Sub-Activity**	**Output**	**Key Performance Indicator**	**Achievements**
Review and scrutiny of legislative proposals, motions and submission of reports to committees and the Speaker	-Scrutiny of draft Bills in accordance with Article 114 of the CoK 2010	- Reports of Bills / motions analyzed	-No. of bills / motions analyzed	20
Facilitate scrutiny of government financial statements and relevant policies for effective representation and oversight	-Prepare briefs on audited public accounts, special funds account and public investments	-Reports on advisory opinion to the investigatory committees	-No. of briefs prepared and presented to audit Committees	60
Participate in the induction of newly elected members of the National Assembly	-Prepare Power Point Presentations on Public Finance and the Budget Process	-Power point Presentations made to group out sessions	-No of Presentations made	4
Participate in the induction of Committees of the National Assembly	Prepare Power Point Presentations on Public Finance and the Budget Process to Departmental Committees and other select Committees	-Power point presentations made to Committees	-No of PowerPoint presentations made	22
Entrench Parliament in the budget making process	Carry out analysis of the expenditure proposals in the Supplementary budgets -Scrutiny of the second Supplementary	Briefs to Departmental Committees	No of Briefs to Departmental Committees No. of Committee reports to BAC	20 20

Main Activity	Sub-Activity	Output	Key Performance Indicator	Achievements
	Carry out analysis of the Annual National Government expenditure proposals for 2023/24	Briefs to Departmental Committees	No of Briefs to Departmental Committees No. of Committee reports to BAC	20 20
	Preparation of supplementary Appropriation Bill	Draft Bill	Draft Bill	2
	Analysis of the Finance Bill, 2023	Brief to Finance Committee	Report on the analysis of the Finance Bill. -Brief on finance bill to the relevant committees of the National Assembly	1 1
	Analysis of tax related and annual budget related Bills and Statutory instruments.	Brief to the relevant Committee of the National Assembly	No. of reports on the analysis of Bills	15
	Analysis of the 2023 and Medium-Term Budget Policy Statement (BPS)	Briefs to Departmental/ Sectoral Committees	Workshop/Committee reports and proposals on budget ceilings and policies	20 20

Main Activity	Sub-Activity	Output	Key Performance Indicator	Achievements
		Committee reports and proposals on budget ceilings and policies		
	Propose policy objectives and alternatives that should guide government planning and spending to areas with the highest return to the economy	Budget Options 2023	Published Budget Options with Expenditure outlook and tax policy section.	1
	Evaluation of the approved budget, including outlook for implementation	Budget watch 2022/23	Published Budget watch with Expenditure Section	1
Carrying out commissioned budget Analysis	Analytical Brief on Petition No. E002 of 2023 on alleged contravention of Various Articles of the Constitution with respect to the National Government Budget Process	Brief Brief		1

Main Activity	Sub-Activity	Output	Key Performance Indicator	Achievements
	Brief on Petition No. 4 of 2022 on the alleged spending by the National Government without Parliamentary Approval			
Mainstream Monitoring and Evaluation in Parliamentary Procedures in the Legislature	Develop Budget and Implementation Oversight (BIO) Brief	Briefs to Departmental Committees		20
	Monitoring and evaluation of the budget including field visits			
	Carry out monitoring of key projects in the country			42
Entrench research in public finance	Compilation of data for budget analysis	Sectoral and program multi-year data on government expenditure	No. of sectors with Programme multiyear data	10
Facilitate capacity building for PBO staff		Enhanced service delivery to Members	No of Officers trained	14

DIRECTORATE OF HANSARD SERVICES

During the fiscal year, the Directorate undertook several activities to facilitate Hon. Members to play their constitutional role of representation, legislation and oversight as follows:

a. House Sittings

A total 88 Sittings were successfully recorded, transcribed, edited, proofread and copies uploaded onto www.parliament.go.ke website promptly.

Breakdown of Sittings per month

Month	Sept 22	Oct 22	Nov 22	Dec 22	Feb 23	Mar 23	Apr 23	May 23	June 23	Total
Sittings	3	12	20	4	6	14	11	4	14	**88**

In line with Article 35 of the Constitution that guarantees the right of access to information by citizens, staff attended to **60** requests for Hansard Reports from Members of Parliament, directorates within Parliament, members of the public, government institutions, law firms, Non-Governmental Organizations, civil society institutions and many other organizations.

A total of **48** copies were indexed and bound volumes submitted to the Printing Press for publishing.

b. Committee Sittings

The following Committees of the National Assembly held a total number of 937 Sittings which were recorded and are at various stages of transcription:

Sn	(e) Audit, Appropriations And Other Select Committees	Sittings
1	Public Accounts Committee	54
2	Special Funds Accounts Committee	33
3	PIC (Governance &Education)	26
4	PIC (Commercial Affairs & Energy)	23
5	PIC (Social Services, Administration & Agriculture)	36
6	Budget And Appropriations Committee	34
7	Public Debt & Privatization Committee	35
8	Public Petitions Committee	8
9	Decentralized Funds Accounts Committee	27
10	Delegated Legislation	24
11	Implementation	5
12	Regional Integration	18
13	Members Services & Facilities	2
14	National Cohesion & Equal Opportunities	64
15	Liasson Committee	0
16	Broadcasting And Library	5
17	Procedure And House Rules	0
18	House Business Committee	1
19	Committee On Selection	1
20	Powers And Privileges	0
21	Committee On Appointments	6
22	Diaspora Affairs & Migrant Workers Committee	16
23	NG-CDF	0
24	Constitutional Implementation Oversight Committee	2
	TOTAL	**420**
S.No	**(f) Departmental Committees**	**Sittings**
1	Administration & National Security	44
2	Blue Economy & Irrigation	17
3	Agriculture & Livestock	27
4	Energy	20
5	Communication, Information & Innovation	12
6	Finance And National Planning	32

7	Health	26
8	Defence, Intelligence And Foreign Relations	41
9	Labour	30
10	Lands	15
11	Sports & Culture	20
12	Trade, Industry And Cooperatives	32
13	Transport And Infrastructure	14
14	Justice And Legal Affairs Committee	67
15	Environment, Forestry And Mining	18
16	Education	36
17	Housing, Urban Planning And Public Works	16
18	Regional Development	9
19	Social Protection	6
20	Tourism And Wildlife	7
	TOTAL	**489**
S.NO	**(g) Other Committees**	**Sittings**
1	Joint DC Communication Information and DC Finance	15
2	Joint Audit Committees	5
3	Joint DC Administration and DC Defence	2
4	Joint Committee on Labour and Diaspora Affairs.	1
5	*Ad hoc* Committee to Amend Constitution	5
	TOTAL	**28**

DIRECTORATE OF DEPARTMENTAL COMMITTEES

The Directorate of Departmental Committees plays a critical role in the operations of the National Assembly. Without it, the business in the House could slow down from the sheer volume of activities that would have to be considered at Plenary. Committees as agents of the House have enabled it to organize its work in such a way that it is able to perform numerous activities simultaneously and expeditiously.

In the period under review, the Directorate of Departmental Committees played a critical role in the operations of the National Assembly.

The 2022 General Elections affected the normal running of the National Assembly because the House proceeded for *sine die* recess on 9th June 2022. This meant that committee activities were brought to a halt from then till after elections. Members of the 13th Parliament were sworn into office on 8th September 2022 and committees constituted on 27th October 2022. It is after this that Departmental Committees began executing their mandate.

During the period under review, Departmental Committees undertook various activities which are broadly categorized under:

i. Election of Chairpersons and Vice Chairpersons

Standing Order 179 of the National Assembly Standing Orders outlines the procedure for election of a committee chairperson and vice-chairperson. This process is organized by the Directorate of Departmental Committees on behalf of the Clerk of the National Assembly.

Pursuant to the above Standing Order, the Directorate organized elections for chairpersons and vice-chairpersons of the twenty (20) Departmental Committees after constitution of the committees on 27th October 2022. The elections were held on Tuesday, 1st and Wednesday, 2nd November 2022.

ii. Legislation

During the period under review, thirty-one (31) Bills were referred to Departmental Committees for consideration out of which thirteen (13) reports on Bills were tabled in the House which is forty-one-point nine four percent (41.94%) of the Bills referred to Departmental Committees.

Similarly, forty-one (41) Legislative Proposals were referred to Departmental Committees for consideration. Twenty-eight (28) reports on Legislative Proposals were submitted to the Speaker pursuant to S.O. 114(7) which is sixty-eight-point two nine percent (68.29%) of the referred Legislative Proposals.

Summary of Bills and Legislative Proposals Referred to Departmental Committees

No.	Departmental Committee	Bills		Legislative Proposals	
		Referred	Reports Tabled	Considered	Reports Submitted To The Hon. Speaker
1.	Administration & Internal Security	2	0	0	0
2.	Agriculture & Livestock	2	0	0	0
3.	Blue Economy & Irrigation	0	0	1	1
4.	Communication, Information & Innovation	0	0	0	0
5.	Defence, Intelligence & Foreign Relations	0	0	0	0
6.	Education	0	0	9	4
7.	Energy	0	0	0	0
8.	Environment, Forestry & Mining	0	0	2	2
9.	Finance & National Planning	10	4	9	3
10.	Health	5	0	2	1
11.	Housing, Urban Planning & Public Works	1	1	0	0
12.	Justice and Legal Affairs	4	3	12	12
13.	Labour	2	2	1	1
14.	Lands	2	2	2	2
15.	Regional Development	1	0	0	0
16.	Social Protection	1	0	0	0
17.	Sports & Culture	0	0	0	0
18.	Tourism and Wildlife	0	0	0	0

No.	Departmental Committee	Bills		Legislative Proposals	
		Referred	Reports Tabled	Considered	Reports Submitted To The Hon. Speaker
19.	Trade, Industry & Cooperatives	0	0	0	0
20.	Transport and Infrastructure	1	1	3	2
	TOTAL	**31**	**13**	**4**	**28**

iii. Agreements/Treaties/Conventions/Protocols

Thirteen (13) Agreements and Treaties were referred to Departmental Committees for ratification during the period under review. The following Departmental Committees received the documents for ratification:

i. Defence, Intelligence, and Foreign Relations received three (3) Agreements for ratification. Two reports were tabled in the House while consideration of one Agreement is still on-going;
ii. Environment, Forestry and Mining received four (4) Agreements for ratification. The Committee tabled reports on the consideration of the Agreements in the House;
iii. Social Protection received three (3) Treaties for ratification. Reports on the consideration of all the Treaties were tabled in the House;
iv. Sports and Culture received one Agreement for ratification. Consideration of the Agreement is on-going; and
v. Transport and Infrastructure received one Protocol and one Agreement for ratification. Consideration of the documents is still ongoing.

iv. Sessional Papers

During the period, three Sessional Papers were referred to the Departmental Committee on Finance and National Planning for consideration. The Committee was still considering the Sessional Papers.

v. Oversight & Representation

Article 95(2) of the Constitution mandates the National Assembly to deliberate on and resolve issues of concern to the people. In fulfilment of this mandate, Departmental Committees facilitated the consideration of various business as highlighted hereunder:

a. Review of the national government budget documents
b. Consideration of the supplementary budget estimates for the FY 2022/2023
c. Consideration of the 2023 budget policy statement (BPS)
d. Consideration of the estimates of revenue and expenditure for the FY 2023/2024 and the medium-term expenditure framework (MTEF)
e. Vetting of nominees
f. Inquiries
g. Questions and Statements

Summary of Questions Committed to Departmental Committees

S/No.	Departmental Committee	Referred	Responded To	Lapsed
1.	Administration and National Security	8	8	0
2.	Agriculture and Livestock	6	4	2
3.	Blue Economy, Water and Irrigation	4	4	0
4.	Communication, Information, and Innovation	3	3	0
5.	Defence, Intelligence and Foreign Relations	3	3	0
6.	Education	13	13	0
7.	Energy	6	6	0
8.	Environment, Forestry and Mining	6	3	3

S/No.	Departmental Committee	Referred	Responded To	Lapsed
9.	Finance and National Planning	6	5	1
10.	Health	3	3	0
11.	Housing, Urban Planning and Public Works	0	0	0
12.	Justice and Legal Affairs	2	2	0
13.	Labour	5	0	5
14.	Lands	5	5	0
15.	Regional Development	2	2	0
16.	Social Protection	0	0	0
17.	Sports and Culture	1	1	0
18.	Tourism and Wildlife	3	0	3
19.	Trade, Industry and Cooperatives	2	2	0
20.	Transport and Infrastructure	15	7	8
TOTAL		**93**	**71**	**22**

Summary of Statements Committed to Departmental Committees

S/No.	Departmental Committee	Referred	Responded To	Pending
1.	Administration and National Security	5	5	0
2.	Agriculture and Livestock	1	1	0
3.	Blue Economy, Water and Irrigation	1	0	1
4.	Communication, Information, and Innovation	0	0	0
5.	Defence, Intelligence and Foreign Relations	0	0	0
6.	Education	2	2	0
7.	Energy	2	2	0
8.	Environment, Forestry and Mining	1	1	0
9.	Finance and National Planning	1	0	1
10.	Health	1	1	0
11.	Housing, Urban Planning and Public Works	0	0	0
12.	Justice and Legal Affairs	0	0	0
13.	Labour	1	1	0
14.	Lands	0	0	0
15.	Regional Development	1	1	0
16.	Social Protection	1	1	0

S/No.	Departmental Committee	Referred	Responded To	Pending
17.	Sports and Culture	1	1	0
18.	Tourism and Wildlife	0	0	0
19.	Trade, Industry and Cooperatives	2	2	0
20.	Transport and Infrastructure	0	0	0
	TOTAL	**20**	**18**	**2**

DIRECTORATE OF SERGEANT AT ARMS

The Serjeant-at-Arms Directorate is responsible for keeping order within the chamber of the House, Committee sittings and the general parliamentary estate.

During the period under review, the Directorate supported the following activities-

a) Successful swearing in of new MPs of the 13th Parliament and the election of the Speaker of the National Assembly by the acting Clerk of the National Assembly, Madam Serah Kioko.

b) Opening of Parliament by H.E. the President Dr William Ruto, Commander-in-Chief, CGH.

c) Allocated offices in the Bunge Tower which is awaiting completion, and other offices including 75 for rental of MPs. Planned for a general facility maintenance and renovations of offices and in the Main Parliament Building, KICC, Continental House, Harambee Plaza, Ukulima Plaza and the National Assembly Speaker's residence.

d) Facilitated preventive maintenance through the inspection of the fire suppression equipment's in all the buildings; ensured that all public areas, committee rooms, courtyard, walkways, and parking lots were cleaned and fumigated; ensured both interior and exterior plumbing works were inspected to detect faults and defects; ensured that all manholes were inspected.

e) Facilitated sustainable Environment solid waste management to protect human health and the environment in a manner that was affordable, environmentally friendly, and socially acceptable by putting in place the following measures:

   i) Ensured that an adequate supply of polythene paper liners was made available to keep all office wastes before disposal;

   ii) Created awareness on the segregation of the solid wastes before disposal Ensure that the waste collection areas were zoned;

   iii) Ensured timely and regular collection of all solid wastes through collection from a centralized collection point;

   iv) Ensured waste collection facilities such as skips, bulk containers, and waste cubicles are regularly emptied and do not become eyesores;

   v) Ensured that all the collected waste is transported using National Environmental Management Authority licensed vehicles to designated disposal sites through the Nairobi City County Government;

   vi) Ensured there is a designated site(s) for waste disposal;

   vii) Facilitated pruning of the acacia trees within the precincts of parliament where Hon. Members do park and next to the Late Jomo Kenyatta statue.

d) Facilitated water Management to ensure that there was a continuous adequate supply of clean water for domestic and gardening use through the Nairobi Water and Sewerage Authority and a standby borehole.

e) Improved the quality of space through provision of comprehensive carpet shampooing services, cleaning, and polishing of sofa, seats, and general dusting in all buildings occupied by Members and staff.

f) Facilitated the procurement process for carpet replacement at the office of Hon. Speaker and other identified offices; gardens upgrading through water reservoir construction and grass replanting; repair and maintenance work at Continental House and Main Building.

g) The role of Serjeant-at-Arms in the committee Secretariat was acknowledged and appreciated by Committee Clerks and Members.

DIRECTORATE OF AUDIT, APPROPRIATION & OTHER SELECT COMMITTEES

The Directorate of Audit, Appropriations and Other Select Committees coordinates the operations and management of the following twenty (20) Select Committees of the National Assembly -

1. Public Accounts Committee
2. Public Investment Committee
3. Special Funds Accounts Committee
4. Budget and Appropriations Committee
5. Committee on Implementation
6. Committee on Regional Integration
7. Committee on Delegated Legislation
8. Constitutional Implementation Oversight Committee
9. Committee on Selection
10. Committee on National Government - Constituencies Development Fund
11. Committee on Parliamentary Broadcasting and Library
12. Committee on Members Services and Facilities
13. Liaison Committee
14. Committee on National Cohesion and Equal Opportunity
15. Committee on Appointments

In the period under review, the Directorate achieved the following:

i. The Directorate facilitated Committees in examining reports of agencies under their watch. The engagements of the Committees with these agencies ensured that funds allocated to programmes and projects had an impact in the country. Additionally, the Committees ensured prudent use of monies and management of Public Investments by the respective agencies;

ii. The Committees considered a number of Bills to address legislative gaps in the country. Some of these Bills are:

   a. **The Statutory (Amendment) Bill of 2023,** sponsored by Hon. Samwel Chepkonga, seeks to amend the provisions of the Statutory Instruments Act, 2013 to enable the Committee on Delegated Legislation to require the regulation authority to submit to Parliament a copy of any regulation that ceases to have effect by operation of any law.

   b. **The National Government Constituencies Development Fund (Amendment) Bill, 2023** co-sponsored by the Leader of the Majority Party and

the Leader of the Minority Party, seeks to align the CDF Act, 2015, with the Constitution on the distinctive roles of the National and County Governments to avoid conflict between the two levels of government.

iii. Inquiries undertaken by the Committees were geared toward addressing matters under the Committees' mandates. They also encouraged prudent use of resources because some of the Inquiries focused on the use of funds allocated to certain projects and programmes;

iv. Improved output from Committees due to the input of information from various stakeholders and members of the public, most of whom are experts in areas under consideration;

v. Improved perception of Parliament by members of the public. Previously, Parliament was seen as a closed society that could only be accessed by a few individuals, but this has changed considerably due to engagement with the public.

vi. Interest by members of the public in matters under consideration by Parliament has improved.

As one of its main mandates, the watchdog Committees in the Directorate are mandated to examine the reports of the Auditor-General laid before the National Assembly to ensure probity, efficiency, and effectiveness in the use of public funds. The Committees in the Directorate under the Department of Watchdog and Appropriation met for 202 sittings and concluded on 152 Auditor-General's report.

Department of Watchdog (Audit) & Appropriation

No.	Committee	Sittings vs Auditor Generals Reports	
		Stakeholder meetings	Auditor General's Reports
1.	PAC	60	0
2.	PIC- Governance & Education	26	31
3.	PIC- Commercial Affairs & Energy	35	26
4.	PIC-Social Services/Adm/Agriculture	24	0
5.	Special Funds Committee	37	17

6.	Decentralized Funds Account Committee	37	78
TOTAL		**219**	152

a) Inspection Visits/Inquiry

During the review period, the Committee on National Cohesion and Equal Opportunity concluded its inquiry of employment diversity in public institutions. In addition, the Directorate's Committees held 18 workshops and 23 inspection visits.

Workshops & Visits by the Department of Watchdog (Audit) & Appropriation

No.	Committee	Workshops/Inspection visits/Foreign visits		
		Workshops	Inspection visit	Foreign Visits
1.	PAC	2	0	4
2.	PIC- Governance & Education	3	2	0
3.	PIC- Commercial Affairs & Energy	4	0	2
4.	PIC-Social Services/Admin/Agriculture	2	0	3
5.	Special Funds Committee	2	0	3
6.	Decentralized Funds Account Committee	3	2	1
TOTAL		**16**	**4**	**13**

Workshops & Visits by the Department of Other Select Committees

No.	Committee	Workshops/Inspection visits/Foreign visits		
		Workshops	Inspection visits	Foreign visits
1.	Diaspora affairs & Migrant Workers	2	0	3

2.	Delegated Legislation	6	0	2
3.	Regional Integration	2	1	2
4.	Members Services & Facilities	0	8	1
5.	Parliamentary Broadcasting /Library	3	2	3
6.	Committee on Implementation	2	4	0
7.	NGCDF	2	10	0
8.	Liaison Committee	1	0	1
9.	Committee on Selection	3	0	0
10.	Committee on Appointments	1	0	1
11.	National Cohesion & Equal Opportunity	8	0	4
12.	CIOC	5	0	1
TOTAL		**35**	**25**	**18**

In summary, during the period under review the committees in exercise of their legislative and oversight mandate held a total of three hundred and thirteen (313) sittings. The sittings were either physical, virtual or a combination of both and were held both within and outside Parliament Buildings. The sittings were held to scrutinize executive actions and the extent to which they comply with legislative intent.

7. Management Discussion and Analysis

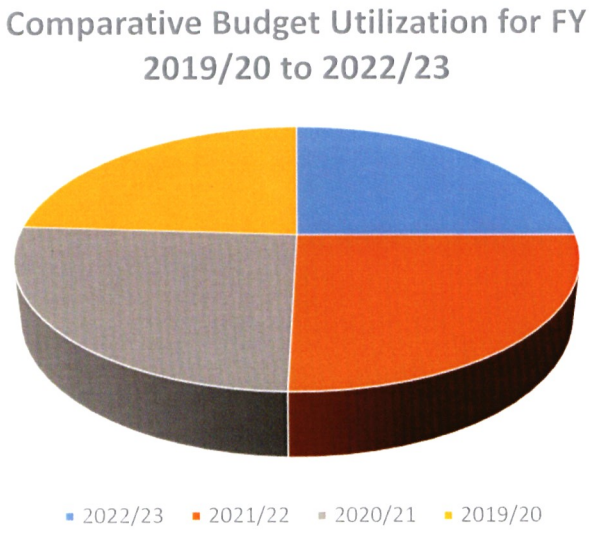
The National Assembly has endeavoured to ensure efficiency and effectiveness in the use of funds allocated to it through the National Budget in furtherance of its core mandates and objectives. This has been well achieved in the periods since the establishment of the Vote.

Following the successful audits in the last three years, the National Assembly has consistently received unqualified opinions by the Office of the Auditor General which is an expression of prudence in the management of allocated resources. The National Assembly has ensured the officers tasked with the financial management and accounting are well equipped with the conventional financial reporting methods and changes in the dynamic reporting frameworks as prescribed by the Public Sector Accounting Standards Board. Internal controls have been enhanced to ensure all transactions are well accounted for and that detection of errors is done and frauds is detected before happening.

Budget utilization is also enhanced with the directorates having a workplan that is monitored closely to ensure all activities are undertaken as scheduled. Except for the challenges of timely receipt of exchequer requisitions, The National Assembly endeavours to finance all the planned activities in a timely and efficient manner. Below is a comparative analysis of budget utilization for the four years period between 2019/20 to 2022/23.

The National Assembly didn't have a major project within the financial year and therefore implemented majorly the recurrent budget which included payment of salaries, financing of committee and chamber activities and acquisition of assets.

The National Assembly awaits the directive from the National Treasury to transit from cash-based Accounting to Accrual-based Accounting as has been proposed by the Public Sector Accounting Standards Board (PSASB). The National Assembly endeavours to maintain prudence in use of allocated resources going into the foreseeable future as well as maintain the unqualified opinion on use accounting of resources.


Comparative Budget Utilization for FY
2019/20 to 2022/23
2022/23
2021/22
2020/21
2019/20

8. Environmental and Sustainability Reporting

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

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

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

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

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

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

4. **Market place practices-**

Responsible competition practice.

a) The Parliamentary Service Commission is guided by the laws of Kenya on corruption matters. The Commission works regularly with the Ethics and Anti-Corruption Commission to develop policies which work towards the realization of a corruption free society. In the procurement process which competition is required to be fair and free of corruption and bribery, the Commission has sensitised the employees through trainings on the provisions of the procurement law in relation to corruption. On the part of the contractors/suppliers, the tender documents require the filling of an anti-corruption form for all participants in a tender.

b) For every contract, the Accounting Officer appoints a contract administrator or contract implementation team for complex and specialised contracts. The purpose of this is to ensure that the contract is performed as intended and to ensure that payments are raised and honoured when due. It is the responsibility of the administrators to ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract. Once an invoice is raised the Commission ensures that the same is processed within a period of 45 days when exchequer is available.

c) The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.

d) The Parliamentary Service Commission ensures that its services are easily accessible to the public by ensuring that departments have a service charter.

5. **Community Engagements-**

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

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the National Assembly is 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Assembly 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, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the National Assembly further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Assembly 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 National Assembly's financial statements were approved and signed by the Accounting Officer on **11th September 2023**.

.....

Samuel J. Njoroge
Clerk of National Assembly
& Accounting Officer

.....

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

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of The National Assembly set out on pages 1 to 23, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of

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

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

Basis for Opinion

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

Emphasis of Matter

Pending Bills

Annex 2 to the financial statements reflects pending bills amount of Kshs.30,631,929 as at 30 June, 2023, which were carried forward to financial year 2023/2024. These pending bills comprised of Kshs.17,163,826 for the current financial year and Kshs.13,468,103 for prior years.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unapproved Terms of Employment and Salary Scales

Note 2 to the financial statements reflects basic wages of temporary employees of Kshs.3,455,302,596 relating to staff at the Constituency offices. However, an audit inspection of twenty-one (21) Constituency Offices and eleven (11) County Women Representatives offices revealed that the staff were not given contracts indicating the terms of employment and approved salary scales. This was contrary to Regulation 22(1) of the Parliamentary Service (Constituency Offices) Regulations, 2015 which states that Members shall, with the concurrence of the Commission, initiate recruitment of all the constituency office staff whose terms of employment and salary scales shall be determined by the Commission.

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

2. Failure to Remit Statutory Deductions

Note 2 to the financial statements reflects basic wages of temporary employees at the Constituencies offices of Kshs.3,455,302,596. However, there was no evidence to show the remittance of statutory deductions for Pay As You Earn (PAYE), National Social Security Fund (NSSF) and National Health Insurance Fund (NHIF) resulting to arrears of Kshs.54,189,529, Kshs.6,023,964 and Kshs.92,400 respectively as at 30 June, 2023. This was contrary to Section 37 (1-2) of the Income Tax Act, 2012, Section 55(a) of the NSSF Act, 2013 and Section 16(1) and Section 19(2) of the NHIF Act, 2012.

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

3. Irregular Use of Low-Value Procurement Method

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.9,151,586,173 as disclosed in Note 3 to the financial statements. The amount includes other operating expenses of Kshs.2,260,617,167 out of which Kshs.35,188,381 was incurred in respect to office supplies and services, accommodation and transport at the Constituency offices. However, the procurement of these goods and services was through cash purchases despite them exceeding the set threshold for low value procurement method of Kshs.50,000 per item per financial year. This was contrary to Section 107 of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use low value procurement procedure if the estimated value of goods, works or non-consultancy services being procured are less than or equal to the maximum value per financial year for that low-value procurement procedure as may be prescribed.

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

4. Unaccounted Imprest

The statements of financial assets and financial liabilities and as disclosed in Note 9 to the financial statements reflects accounts receivables balance of Kshs.7,982,651. The

balance includes Kshs.3,439,221 relating to outstanding imprests which ought to have been accounted for on or before 30 June, 2023. This was contrary to Regulations 93(5) and (6) of the Public Finance Management (National Government), Regulations, 2015.

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

5. Lack of Asset Register

Annex 3 on summary of fixed asset register reflects fixed assets historical cost carried forward of Kshs.838,905,217. However, during the year under review, Management did not maintain an asset register to keep track of its assets. This was contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015. Further the assets had no identification or tag numbers contrary to the National Treasury Guidelines on asset and liability management.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Weak Controls in Payment of Mileage Allowances

Note 3 to the financial statements reflects domestic travel and subsistence amount of Kshs.4,666,761,286. The amount includes Kshs.61,966,703 on account of claimable allowance paid to Members of Parliament (MPs) upon travelling to and from their respective constituencies using personal vehicles. However, the transport payment was only supported by a claim form making it difficult to ascertain if the MPs travelled to warrant payment of these allowances.

In the circumstances, the effectiveness of internal controls on account of claimable allowance paid to Members of Parliament of Kshs.61,966,703 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The National Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify

my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause The National Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of The National Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2024

11. Statement of Receipts and Payments for the year ended 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
RECEIPTS			
Transfers from National Treasury	**1**	26,907,928,129	19,982,358,015
TOTAL REVENUES		**26,907,928,129**	**19,982,358,015**
PAYMENTS			
Compensation of Employees	**2**	10,390,606,558	11,223,868,347
Use of goods and services	**3**	9,151,586,173	8,620,299,139
Transfers to Other Government Units	**4**	3,149,950,000	5,000,000
Other grants and transfers	**5**	10,306,676	9,136,156
Social Security Benefits	**6**	3,976,178,674	-
Acquisition of Assets	**7**	218,149,347	95,706,424
TOTAL PAYMENTS		**26,896,777,426**	**19,954,010,066**
SURPLUS/DEFICIT		**11,150,702**	**28,347,949**

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 **11th September 2023** and signed by:

.....
Samuel J. Njoroge
Clerk of National Assembly
& Accounting Officer

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

12. Statement of Financial Assets and Financial Liabilities as at 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	26,020,894	16,137,809
Cash Balances	8B	2,707,120	115,731
Total Cash and Cash Equivalents		**28,728,014**	**16,253,540**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	9	7,982,651	12,094,409
TOTAL FINANCIAL ASSETS		**36,710,665**	**28,347,949**
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	24,579,498	-
NET FINANCIAL ASSETS		**12,131,167**	**28,347,949**
REPRESENTED BY			
Fund balance b/fwd	11	**28,347,949**	**1,065,346,415**
Prior year adjustments	12	**(27,367,485)**	**(1,065,346,415)**
Surplus/Defict for the year		**11,150,702**	**28,347,949**
NET FINANCIAL POSSITION		**12,131,167**	**28,347,949**

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 **11th September 2023** and signed by:

.....	.....	.....
Rt. Hon. Dr. Moses M. Wetang'ula	**Samuel J. Njoroge**	**Peter A. Meikoki**
Speaker of National Assembly & Chair, PSC	Clerk of National Assembly & Accounting Officer	Deputy Director, Finance & Accounting Services ICPAK M/No. 4339

13. Statement of Cash Flows for the year ended 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	26,907,928,129	19,982,358,015
		26,907,928,129	**19,982,358,015**
Payments for operating expenses			
Compensation of Employees	2	10,390,606,558	11,223,868,347
Use of goods and services	3	9,151,586,173	8,620,299,139
Transfers to Other Government Units	4	3,149,950,000	5,000,000
Other grants and transfers	5	10,306,676	9,136,156
Social Security Benefits	6	3,976,178,674	-
		26,678,628,080	**19,858,303,642**
Adjusted for:			
Changes in receivables	13	4,111,758	(1,046,288)
Changes in payables	14	24,579,498	(5,344,348)
Adjustments during the year	12	(27,367,485)	(1,065,346,415)
Net cashflow from operating activities		**230,623,820**	**(947,682,678)**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(218,149,347)	(95,706,424)
Net cash flows from Investing Activities		**(218,149,347)**	**(95,706,424)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**12,474,473**	**(1,043,389,102)**
Cash and cash equivalents at BEGINNING of the year		**16,253,540**	**1,059,642,642**
Cash and cash equivalents at END of the year		**28,728,014**	**16,253,540**

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 **11th September 2023** and signed by:

.....

Samuel J. Njoroge
Clerk of National Assembly
& Accounting Officer

.....

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

14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS			0			
Exchequer releases	33,270,000,000	(1,421,252,402)	31,848,747,598	26,907,928,129	4,940,819,469	84%
Total Receipts	**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,907,928,129**	**4,940,819,469**	85%
PAYMENTS						
Compensation of Employees	13,723,674,973	(1,321,252,402)	12,402,422,571	10,390,606,558	2,011,816,013	84%
Use of goods and services	9,689,966,897	650,000,000	10,339,966,897	9,151,586,173	1,188,380,725	89%
Transfers to Other Government Units	4,001,000,000	(750,000,000)	3,251,000,000	3,149,950,000	101,050,000	97%
Other grants and transfers	39,900,000	0	39,900,000	10,306,676	29,593,324	26%
Social Security Benefits	5,355,458,130	0	5,355,458,130	3,976,178,674	1,379,279,456	74%
Acquisition of Assets	460,000,000	0	460,000,000	218,149,347	241,850,653	47%
Grand Total	**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,896,777,426**	**4,951,970,172**	**84%**
Surplus/Deficit	-	-	-	**11,150,703**	**(29,792,482)**	

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

Compensation of employees (84%), use of goods (89%) and social security benefits (74%)

The calendar year 2022 being an election year was unique in terms of spending especially the first quarter of the financial year since elections took place in August 2022. There was little activity in the National Assembly in July, August and part of September 2022. As a result, salaries for the new MPs were paid pro-rata. There were reduced sittings during this period and therefore reduced payment of sitting allowances that form part of compensation of employees. There were reduced travels both foreign and domestic and this expenditure forms part of the use of goods. Contributions towards social security was also affected by the absence of MPs for part of the months of August and September 2022.However, activities picked up during the second quarter.

Other grants and transfers (26%)

This is a provisional budget to cushion the Members of and staff Parliament Service Commission on a need basis. The utilization depends on the cases reported within the year. For the year 2022/2023 there were few cases hence low budget absorption.

Acquisition of assets (47%)

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

The entity financial statements were approved on **11th September 2023** and signed by:

.....	.....
Samuel J. Njoroge	**Peter A. Meikoki**
Clerk of National Assembly	Deputy Director, Finance &
& Accounting Officer	Accounting Services
	ICPAK M/No. 4339

14(a) Statement Of Comparison Of Budget And Actual Amounts: Recurrent For FY2022/2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS			0			
Exchequer releases	33,270,000,000	(1,421,252,402)	31,848,747,598	26,907,928,129	4,940,819,469	84%
Total Receipts	**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,907,928,129**	**4,940,819,469**	85%
PAYMENTS						
Compensation of Employees	13,723,674,973	(1,321,252,402)	12,402,422,571	10,390,606,558	2,011,816,013	84%
Use of goods and services	9,689,966,897	650,000,000	10,339,966,897	9,151,586,173	1,188,380,725	89%
Transfers to Other Government Units	4,001,000,000	(750,000,000)	3,251,000,000	3,149,950,000	101,050,000	97%
Other grants and transfers	39,900,000	0	39,900,000	10,306,676	29,593,324	26%
Social Security Benefits	5,355,458,130	0	5,355,458,130	3,976,178,674	1,379,279,456	74%
Acquisition of Assets	460,000,000	0	460,000,000	218,149,347	241,850,653	47%
Grand Total	**33,270,000,000**	**(1,421,252,402)**	**31,848,747,598**	**26,896,777,426**	**4,951,970,172**	**84%**
Surplus/Deficit	-	-	-	**11,150,703**	**(29,792,482)**	

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

Compensation of employees (84%), use of goods (89%) and Social Security Benefits (74%)

The calendar year 2022 being an election year was unique in terms of spending especially the first quarter of the financial year since elections took place in August 2022. There was little activity in the National Assembly in July, August and part of September 2022. As a result, salaries for the new MPs were paid pro-rata. There were reduced sittings during this period and therefore reduced payment of sitting allowances that form part of compensation of employees. There were reduced travels both foreign and domestic and this expenditure forms part of the use of goods. Contributions towards social security was also affected by the absence of MPs for part of the months of August and September 2022.However, activities picked up during the second quarter.

Other grants and transfers (26%)

This is a provisional budget to cushion the Members of and staff Parliament Service Commission on a need basis. The utilization depends on the cases reported within the year. For the year 2022/2023 there were few cases hence low budget absorption.

Acquisition of assets (47%)

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

The entity financial statements were approved on **11th September 2023** and signed by:

.....	.....
Samuel J. Njoroge	**Peter A. Meikoki**
Clerk of National Assembly	Deputy Director, Finance &
& Accounting Officer	Accounting Services
	ICPAK M/No. 4339

14 (b) Statement Of Comparison Of Budget And Actual Amounts: Development For FY2022/23

The National Assembly has no Development vote

The entity financial statements were approved on **11th September 2023** and signed by:

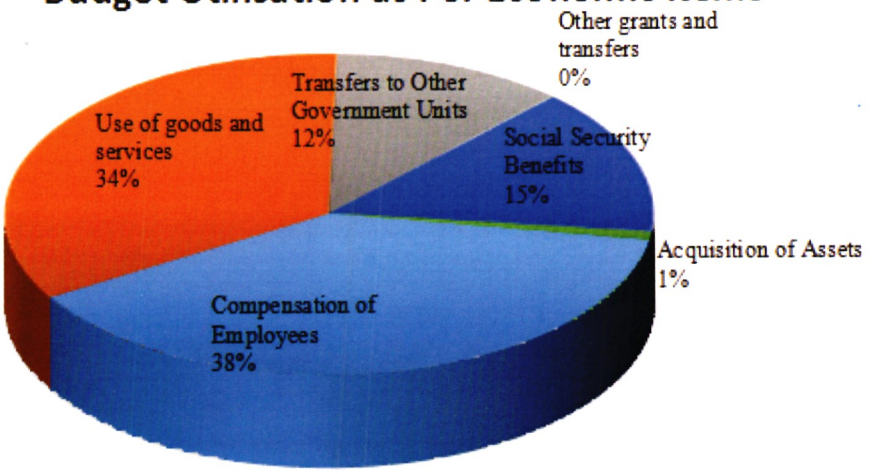
.....	.....
Samuel J. Njoroge	**Peter A. Meikoki**
Clerk of National Assembly	Deputy Director, Finance &
& Accounting Officer	Accounting Services
	ICPAK M/No. 4339

14 (c) Budget Execution By Programmes And Sub-Programmes For FY2022/23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
721000000		Legislation and Representation	33,270,000,000	26,896,777,426	6,373,222,574
	721010000	Legislation and Representation	33,270,000,000	26,896,777,426	6,373,222,574
		Grand Total	33,270,000,000	26,896,777,426	6,373,222,574

Budget Allocation By Programmes

Budget Utilisation as Per Economic Items



15. Significant Accounting Policies

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the National Assembly. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. The National Assembly has only recurrent vote and therefore it did not have development projects within the financial year.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

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

(iii) miscellaneous receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. The National Assembly had no borrowings in the financial year and therefore no interest on borrowing.

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The National Assembly had no borrowings in the financial year and therefore no repayment of principal.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annex 3 to the financial statements.

vi) 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 National Assembly includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded. There were no in-kind contributions during the financial year.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants. There were no third party transactions within the financial year.

c) Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions.

As of 30th June 2023, this amounted to Kshs 18,687,331.70 being amounts realized on disposal of bonded vehicles. Since The National Assembly did not have provisions for Appropriation-in-Aid, this amount was held as restricted cash and eventually returned to The National Treasury on 24th July 2023. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

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

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

k) Related Party Transactions

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

a) Control the other party or

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

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

l) Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The National Assembly does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. See note 16.4.

16. Notes To The Financial Statements

1 Exchequer releases

Description	2022/2023	2021/2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	3,085,960,337	5,530,480,044
Total Exchequer Releases for quarter 2	7,343,588,578	4,228,232,932
Total Exchequer Releases for quarter 3	5,828,160,705	5,214,936,633
Total Exchequer Releases for quarter 4	10,650,218,508	5,008,708,407
TOTAL	**26,907,928,129**	**19,982,358,015**

2 Compensation to Employees

	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	2,467,832,855	2,295,786,079
Basic wages of temporary employees	3,455,302,596	4,187,307,576
Personal allowances paid as part of salary	4,232,305,376	4,571,182,702
Personal allowances paid as reimbursements	78,936,682	90,599,540
Pension and other social security contributions	814,000	936,800
Employer Contributions Compulsory national social security schemes	155,415,048	78,055,650
TOTAL	**10,390,606,558**	**11,223,868,347**

The variation from last period was occasioned by the transition from 12th to 13th parliament after the general elections held in August 2022.

3 Use of Goods and Services

	2022/2023	2021/2022
	Kshs	Kshs
Domestic travel and subsistence	4,666,761,286	4,127,528,384
Foreign travel and subsistence	1,548,505,386	1,433,336,090
Printing, advertising and information supplies & services	118,659,522	81,608,075
Rentals of produced assets	14,028,686	7,083,870
Training expenses	140,971,999	103,046,235
Hospitality supplies and services	219,862,111	195,932,486
Specialised materials and services	10,725,164	6,177,338
Office and general supplies and services	66,481,713	26,261,256

Other operating expenses	2,260,617,167	2,584,634,240
Routine maintenance – vehicles and other transport equipment	41,890,725	27,464,622
Routine maintenance – other assets	49,067,378	8,421,076
Fuel Oil and Lubricants	14,015,036	18,805,469
TOTAL	**9,151,586,173**	**8,620,299,139**

The variation from last period was occasioned by the payment of domestic travel (Mileage re-imbursement) which included Honourable Members whose constituencies were not covered within the previous period. Currently all constituencies are covered with Members being paid for the actual distance travelled multiplied by Kshs 152.60.

4 Grants and Transfers to other Government Entities

	2022/2023	2021/2022
	Kshs	Kshs
Transfers to National Government entities		
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	3,149,950,000	5,000,000
TOTAL	**3,149,950,000**	**5,000,000**

The payments relate to car reimbursements payable to Members of 13th Parliament and enhancement of the Parliamentary Mortgage Fund. The increase from previous period was occasioned by the disbursement of car reimbursements to Members of the 13th Parliament during the first and second quarter of the Financial Year and an enhancement of Parliamentary Mortgage Fund by Kshs 500 Million.

5 Other Grants and Transfers

	2022/2023	2021/2022
	Kshs	Kshs
Grants to foreign government	10,306,676	9,136,156
Total	**10,306,676**	**9,136,156**

The payments relate to subscriptions to international organizations such as Commonwealth Parliamentary Association, East Africa Legislative Assembly.

6 Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Government pension and retirement benefits	3,976,178,674	-
TOTAL	**3,976,178,674**	-

These are payment of gratuities. The increase was occasioned by the payment of gratuities for the 12th parliament constituencies staff.

7 Acquisition of Assets

	2022/2023	2021/2022
Purchase of Vehicles and Other Transport Equipment	133,587,011	-
Purchase of Household Furniture and Institutional Equipment	-	18,896,978
Purchase of Specialised Plant, Equipment and Machinery	14,946,370	76,809,446
purchase of office furniture and equipment	69,615,965	-
TOTAL	**218,149,347**	**95,706,424**

The increase was occasioned by purchase of motor vehicles for the 13th parliament leadership offices and furniture for additional staff recruited in the financial year.

8. Cash and Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2022/2023	2021/2022
			Kshs	Kshs
Central Bank of Kenya, A/C No. 1000245441, KShs	Kshs	Recurrent	26,020,894	16,137,809
Total			**26,020,894**	**16,137,809**

8a. Cash in hand

	2022/2023	2021/2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	2,707,120	115,731
TOTAL	**2,707,120**	**115,731**

8b. Detailed Cash is as follows:

	2022/2023	2021/2022
	Kshs	Kshs
		-
Headquarters, Protection House, Cash office	2,707,120	115,731
TOTAL	**2,707,120**	**115,731**

8c. Cash in Transit.

National Assembly Standing Imprest account number **01141201980200** at Co-operative Bank of Kenya, Parliament Road Branch had a balance of **Kshs.502,602,339.13** being money in transit to respective beneficiaries out of which **Kshs. 408,748,627.50** is house allowance recovered from Members of Parliament as per court ruling on Petition 208,185 and 339 of 2019 Consolidated, dated 10th December 2020 at the High Court in Nairobi (Milimani Law Courts). There being an appeal of the ruling, the money is held awaiting the outcome and final directions on whether to return it to the National Treasury or refund it to the respective Members. This amount has been disclosed as a contingent liability in note 16.4.

9. Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	3,439,221	11,113,945
Salary advances	4,543,431	980,464
TOTAL	**7,982,651**	**12,094,409**

The outstanding imprests relates to imprests issued for activities that were close to the end of the financial year or for activities that overlapped to financial year 2023/24.

See Annex 1

9a. Imprests and advances Aging analysis.

	2022/23	% of the total	2021/22	% of the total
Under one year	**7,982,651**	100%	**12,094,409**	100%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	**7,982,651**	100%	**12,094,409**	100%

10. Third party deposits and retention

	2022/2023	2021/2022
	Kshs	Kshs
RD Cheques	5,892,166	-
General Deposits	18,687,332	
TOTAL	**24,579,498**	-

Description	2022/23		2021/22	
	Kshs		Kshs	
RD Cheques	5,892,166		-	
Deposits	18,687,332		-	
Total	**24,579,498**		-	
Ageing analysis:	**Current FY**	**% of the Total**	**Prior FY**	**% of the Total**
Under one year	**24,579,498**	100%	-	0%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	**24,579,498**	100%	-	0%

The RD cheques are payments that had been made but were returned by the bank and had not been remitted back by end of financial year.

The General Deposits relate to amount realized on sale of obsolete motor vehicles. This amount was retained in the account and later returned to the National Treasury since it had not been appropriated.

11. Fund Balance Brought Forward

	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	16,137,809	1,058,487,180
Cash in hand	115,731	1,155,462
Receivables - Outstanding Imprests	12,094,409	11,048,121
Payables - Deposits	-	(5,344,348)
TOTAL	**28,347,949**	**1,065,346,415**

12. Prior Year Adjustments

	Balance b/f	Adjustments	Adjusted Balance b/f	Prior Year
	FY 2021/2022 as per Financial statements		FY 2021/2022	
Description of the error	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Bank account Balances	16,137,809	(16,137,809)	-	(1,058,487,180)
Cash in hand	115,731	(115,731)	-	(1,155,462.00)
Receivables	12,094,409	(11,113,945)	980,464	(11,048,121)
Payables	-	-	-	5,344,348.00
	28,347,949	**(27,367,485)**	980,464	**(1,065,346,415)**

The prior year adjustments were made since these were balances carried from the previous period but surrendered back to the National Treasury (Bank and Cash balances) or surrendered (Imprests). The unadjusted salary advances balance of Kshs 980,464 will be adjusted once full recovery is made in financial year 2023/24.

The effect of the adjustments is to reduce the fund balance brought forward from the previous period.

13. (Increase)/ Decrease in Advances and Imprests

Description of the error/Adjustment	2022/2023	2021/2022
	KShs	KShs
Opening Accounts Receivables as at 1st July	21,000,692	25,413,742
Closing Accounts Receivables as at 30th June	7,982,651	21,000,692
Change in Accounts Receivables	**13,018,041**	**4,413,050**

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

Description of the error/Adjustment	2022/2023	2021/2022
	KShs	KShs
Opening Accounts Payables as at 1st July	24,579,498	-
Closing Accounts payables as at 30th June	-	5,308,543
Change in Accounts payables	**24,579,498**	**5,308,543**

15. Related Party Disclosures

The following comprise of related parties to the National Assembly

Key management personnel that include the Speaker of National Assembly, PSC Commissioners and Accounting Officer.

16. Other Important Disclosures

16.1 Related party transactions:

There were no related party transactions within the financial year.

16.2 Pending Accounts Payable

These were invoices that were not paid by the close of financial year. The services were provided close to the end of the financial year and exchequer request for them wasn't received by the close of the year. There were also system downtime challenges that inhibited full processing of the invoices. However, they will be prioritized in the financial year 2023/24. **See Annex 2**

16.3 External Assistance

There was no external assistance to the National Assembly in the financial year 2022/2023.

16.4 Contingent Liabilities

Contingent liabilities	2022/23	2021/22
	Kshs	Kshs
Court case Petition 208,185 and 339 of 2019	408,748,627.50	408,748,627.50

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020/2021	-Constituency expenses -Outstanding Imprests -Asset Register	Matters being addressed.	Management appeared before PAC and resolved all the matters.	Resolved
2021/2022	The following issues appeared under **Other Matter** in the Auditor General's opinion. -Pending Bills. -Compensation of employees (Constituency office). -Procurement of office supplies and services, accommodation and transport services at the constituency offices. -Outstanding imprests. -Asset register	Matters being addressed.	Awaiting appearance before PAC.	Within financial year 2023/24.

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Samuel J. Njoroge
Clerk of National Assembly
& Accounting Officer

.....

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

17. Annexures

Annex 1a– Outstanding Imprests

OUTSTANDING IMPREST REGISTER

09-AUG-23 09:15 PM

FROM DATE: 01-JUL-2022 **TO DATE:** 30-JUN-2023 **For:** National Assembly

PF/NO	Particulars	Desgination	Amount
10081537	CHARLES KAMUREN	N.A.	573,040.00
20130033340	LEAH SOPIATO MOIKO	N.A.	78,360.00
20130217	ROBERT PUKOSE	N.A.	10,000.00
20170006	PAUL ODALO ABUOR	N.A.	239,200.00
20170040	BUYA HIRIBAE SAID	N.A.	208,000.00
20170110200	JULIUS TAITUMU M'ANAIBA	N.A.	45,360.00
20170117	NICHOLAS SCOTT MWALE	N.A.	104,000.00
20170154	GEORGE ALADWA OMWERA	N.A.	290,160.00
20220037	GABRIEL GATHUKA KAGOMBE	N.A.	65,000.00
20220114	OKANO BWIRE JOHN	N.A.	208,000.00
20220141	RICHARD KIPKEMOI YEGON	N.A.	163,540.00
20220161	JACKSON KIPKEMOI KOSGEI	N.A.	81,770.00
99003608	ROSELYNE NDEGI NECHENJE	N.A.	347,200.00
99003963	AHMED SAMAN SALAT	N.A.	428,215.50
99004848	TITUS NZIOKI KYOYO	N.A.	400,801.00
99005409	WANYAMA NABISWA ISAAC	N.A.	20,000.00
99005619	ROBERT KIGEN	N.A.	63,180.00
99005682	CAROLYNE CHEPKEMBOI	N.A.	30,000.00
PSC 20130052	JAMES MWANGI GAKUYA	N.A.	83,394.00
		Total	**3,439,220.50**

Annex 1b- Salary Advances

NO.	NAME	AMOUNT
1	Edwin Mwebi	36,750.00
2	Samuel Nyambei	33,333.60
3	Albert Atunga	20,000.00
4	Alex Mwata	36,750.00
5	Stephen W. Karani	666,666.40
6	Harrison G. Kombe	1,500,000.00
7	Nicholas M. Muli	29,250.00
8	Peter Nabulindo	666,666.80
9	Gladys Boss Sholei	1,458,333.50
10	Mariam Syengo	49,680.00
11	Jim Bonface Augo	46,000.00
	TOTAL	**4,543,430.30**

Annex 2 – List of Pending Bills

	FY 2022/2023		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	
Kenya Airways Plc	10073361	Air Tickets & Car Hire	1,139,550.00
Kenya Airways Plc	10073385	Air Tickets & Car Hire	727,875.00
Kenya Airways Plc	10073460	Air Tickets & Car Hire	467,595.00
Kenya Airways Plc	10072361	Air Tickets & Car Hire	833,270.00
Kenya Airways Plc	10073385	Air Tickets & Car Hire	727,875.00
Kenya Airways Plc	10054666	Air Tickets & Car Hire	1,424,240.00
The Panari Hotel	393321B	Accommodation & Conferences	144,000.00
Sarova Whitesands	428289	Accommodation & Conferences	1,886,000.18
The Alba Hotels Limited	62598	Accommodation & Conferences	137,500.00
Prideinn Paradise Beach Resort	65468	Accommodation & Conferences	3,099,000.00
Tribe Hotel Limited	24488-24627-25224	Accommodation & Conferences	1,223,310.00
The Mavvel Place Limited	25	Accommodation & Conferences	255,000.00
The Copy Cat Limited	KRINOA23559390	Goods & Services	666,188.00
Nation Media Group Limited	88625	Advertisement	288,840.00
Nation Media Group Limited	92363	Advertisement	506,920.00
Nation Media Group Limited	61443	Advertisement	777,200.00
The Standard Group Limited	11668	Advertisement	577,680.00
Nation Media Group Limited	92130	Advertisement	506,920.00
The Standard Group Limited	80114781	Advertisement	761,714.00
DT DOBIE And COMPANY K LIMITED	16205596	Repairs and maintenance	330,670.03
The Standard Group Limited	80125354	Advertisement	559,584.00

Mfi Document Solutions Limited	6194932	Goods & Services	122,895.05
			17,163,826.26
	FY 2021/2022		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	
Kolex Company	179	Air Tickets & Car Hire	580,000.00
Digital Marine Ship	22012	Air Tickets & Car Hire	638,000.00
Eka Hotels	5283	Accommodation & Conferences	625,000.00
Pearl Beach Hotels Ltd	20220606	Accommodation & Conferences	1,726,000.00
Cfao	91693513	Goods & Services	13,900.00
Commcarrier Satelite Services	453	Goods & Services	134,650.00
			3,717,550.00
	FY 2020/2021		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	
Reliance Hotels Limited	98458	Accommodation & Conferences	171,000.00
Lake Naivasha Resort	1367	Accommodation & Conferences	94,500.00
Nation Media Group Limited	-	Goods & Services	242,626.00
Toyota Kenya Limited	-	Goods & Services	160,988.00
			669,114.00
	FY 2019/2020		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	**Outstanding Amount (Kshs.)**
Pearl Beach Hotel/Englishpoint Marina	1003	Accommodation & Conferences	280,000.00
Pearl Beach Hotel/Englishpoint Marina	1007	Accommodation & Conferences	1,030,000.00
Pearl Beach Hotel/Englishpoint Marina	1105	Accommodation & Conferences	1,143,000.00
Kayamba Africa Limited	11/002	Accommodation & Conferences	174,000.00

The Star Publications Limited	6773	Goods & Services	166,440.00
KEMSA	61646	Goods & Services	38,000.00
			2,831,440.00
	FY 2018/2019		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	**Outstanding Amount (Kshs.)**
Digital Marine Ship Chandlers Ltd	42017	Air Tickets & Car Hire	558,000.00
Pearl Beach Hotel/Englishpoint Marina	9012	Accommodation & Conferences	240,000.00
The Grand Royal Swiss Hotel	680	Accommodation & Conferences	252,000.00
Morrisson Printing (K) Limited	1	Goods & Services	472,000.00
			1,522,000.00
	HISTORICAL BILLS		
Supplier/ Contractor	**Invoice No.**	**Nature of Goods/Services**	**Outstanding Amount (Kshs.)**
Mara Ways Tours	5221	Air Tickets & Car Hire	190,000.00
Zara's Travel	3516	Air Tickets & Car Hire	482,054.00
Zara's Travel	3792	Air Tickets & Car Hire	1,357,775.00
Cybe Intercool Technologies Ltd	206	Goods & Services	448,920.00
Display Ventures	071/17	Goods & Services	375,000.00
Techbiz	34652	Goods & Services	1,874,249.70
			4,727,998.70
		GRAND TOTAL	**30,631,929.36**

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Transport equipment	346,247,814	133,587,011	(18,687,332)	461,147,494
Office equipment, furniture, and fittings	200,124,769	69,615,965	-	269,740,734
Other Machinery and Equipment	93,070,619	14,946,370	-	108,016,989
Total	**639,443,203**	**218,149,347**	**(18,687,332)**	**838,905,217**

Annex 4 – List of SCs, Sagas and Public Funds Under The National Assembly

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Parliamentary Mortgage Fund	Advance Mortgage loans to Members and staff of Parliament	Clerk of The National Assembly	Kshs. 500,000,000	Yes
2	Parliamentary Car Loan Fund	Advance car loans to Members and staff of Parliament	Clerk of The National Assembly	NIL	N/A
3	Parliamentary Catering Fund	To provide catering services to Members of Parliament and senior staff of Parliament	Clerk of The National Assembly	NIL	N/A

Annex 5- 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

Trial Balance Comparison Report

Entity: 2042-National Assembly

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

	Current Period		Previous period	
Account No and Description	**Debit Balance**	**Credit Balance**	**Debit Balance**	**Credit Balance**
	Kshs	**Kshs**	**Kshs**	**Kshs**
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	**0.00**	**0.00**	**0.00**	**0.00**
2110105 Basic Salaries - Members of Parliament	1,751,617,250.20	0.00	1,706,868,655.70	0.00
2110112 Basic Salaries - National Assembly	716,215,605.25	0.00	588,917,422.80	0.00
2110100 Basic Salaries - Permanent Employees	2,467,832,855.45	0.00	2,295,786,078.50	0.00
2110201 Contractual Employees	3,455,302,596.10	0.00	4,187,307,575.55	0.00
2110200 Basic Wages - Temporary Employees	3,455,302,596.10	0.00	4,187,307,575.55	0.00
2110301 House Allowance	923,933,224.45	0.00	347,569,084.25	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110303 Acting Allowance	400,600.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	8,291,829.45	0.00	7,394,610.25	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	99,606,850.00	0.00	107,234,671.30	0.00
2110313 Entertainment Allowance	35,009,600.00	0.00	35,881,180.00	0.00
2110314 Transport Allowance	279,726,563.00	0.00	229,911,250.00	0.00
2110315 Extreneous Allowance	35,231,600.00	0.00	35,987,650.00	0.00
2110316 Security Allowance	274,760,285.00	0.00	279,034,470.00	0.00
2110317 Domestic Servant Allowance	1,417,600.00	0.00	1,439,200.00	0.00
2110318 n Practising Allowance	18,393,750.00	0.00	17,553,150.00	0.00
2110320 Leave Allowance	35,904,033.30	0.00	49,322,116.65	0.00
2110321 Administrative Allowance	676,419,477.90	0.00	1,158,628,479.60	0.00
2110323 Late Duty Allowance	169,796,700.00	0.00	141,701,850.00	0.00
2110325 Car Maintenance Allowance	1,359,936,624.00	0.00	1,495,964,725.00	0.00
2110328 National Assembly Attendance Allowance	309,976,639.00	0.00	657,260,264.90	0.00
2110336 Car Purchase Allowance	3,500,000.00	0.00	6,300,000.00	0.00
2110300 Personal Allowances paid as part of Salary	4,232,305,376.10	0.00	4,571,182,701.95	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	18,281,359.60	0.00	38,853,040.25	0.00
2110405 Telephone Allowance	60,655,322.45	0.00	51,746,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	78,936,682.05	0.00	90,599,540.25	0.00
2110000 Wages and Salary Contributions	**10,234,377,509.70**	**0.00**	**11,144,875,896.25**	**0.00**
2120101 Employer Contributions to National Social Security Fund	814,000.00	0.00	936,800.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	814,000.00	0.00	936,800.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	155,415,048.00	0.00	78,055,650.00	0.00
2120300 Social Benefit Schemes Outside Government	155,415,048.00	0.00	78,055,650.00	0.00
2120000 Social Contributions	**156,229,048.00**	**0.00**	**78,992,450.00**	**0.00**
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,981,277,066.05	0.00	2,605,911,344.00	0.00
2210302 Accommodation - Domestic Travel	509,414,139.30	0.00	312,489,008.35	0.00
2210303 Daily Subsistance Allowance	1,176,070,079.55	0.00	1,205,995,125.35	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,666,761,284.90	0.00	4,124,395,477.70	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	596,153,394.40	0.00	616,450,705.30	0.00
2210402 Accommodation	387,069,565.00	0.00	272,880,490.50	0.00
2210403 Daily Subsistence Allowance	565,282,426.65	0.00	547,137,799.55	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,548,505,386.05	0.00	1,436,468,995.35	0.00
2210502 Publishing & Printing Services	6,683,523.60	0.00	2,101,834.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	111,975,997.95	0.00	79,506,240.50	0.00
2210500 Printing , Advertising and Information	118,659,521.55	0.00	81,608,074.50	0.00

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	Current Period		Previous period	
Account No and Description	**Debit Balance**	**Credit Balance**	**Debit Balance**	**Credit Balance**
Supplies and Services				
2210604 Hire of Transport, Equipment	14,028,686.20	0.00	7,083,869.50	0.00
2210600 Rentals of Produced Assets	14,028,686.20	0.00	7,083,869.50	0.00
2210701 Travel Allowance	140,971,999.30	0.00	103,046,234.50	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210700 Training Expenses	140,971,999.30	0.00	103,046,234.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	53,705,129.25	0.00	44,193,302.30	0.00
2210802 Boards, Committees, Conferences and Seminars	166,156,981.65	0.00	151,739,183.70	0.00
2210800 Hospitality Supplies and Servi	219,862,110.90	0.00	195,932,486.00	0.00
2211015 Foods and Rations	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	10,725,164.30	0.00	6,177,338.00	0.00
2211000 Specialised Materials and Supp	10,725,164.30	0.00	6,177,338.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	36,929,903.00	0.00	20,002,075.00	0.00
2211102 Supplies and Accessories for Computers and Printers	29,551,809.60	0.00	6,259,181.25	0.00
2211100 Office and General Supplies and Services	66,481,712.60	0.00	26,261,256.25	0.00
2211201 Refined Fuels and Lubricants for Transport	14,015,036.45	0.00	18,805,468.80	0.00
2211200 Fuel Oil and Lubricants	14,015,036.45	0.00	18,805,468.80	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	87,399.80
2211305 Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	62,489,710.00	0.00	72,435,366.00	0.00
2211325 Constituency Office Expenses	2,198,127,457.05	0.00	2,512,286,273.90	0.00
2211300 Other Operating Expenses	2,260,617,167.05	0.00	2,584,721,639.90	87,399.80
2210000 Goods and Services	**9,060,628,069.30**	**0.00**	**8,584,500,840.50**	**87,399.80**
2220101 Maintenance Expenses - Motor Vehicles	41,890,724.70	0.00	27,464,622.05	0.00
2220100 Routine Maintenance - Vehicles	41,890,724.70	0.00	27,464,622.05	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	17,002,835.00	0.00	729,990.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	19,105,472.00	0.00	1,667,170.00	0.00
2220210 Maintenance of Computers, Software, and Networks	12,959,070.50	0.00	6,023,916.25	0.00
2220200 Routine Maintenance - Other Assets	49,067,377.50	0.00	8,421,076.25	0.00
2220000 Routine Maintenance	**90,958,102.20**	**0.00**	**35,885,698.30**	**0.00**
2620182 Contribution to Commonwealth Parliamentary Association	1,716,850.00	0.00	8,907,356.05	0.00
2620184 Contribution to Other Parliamentary Associations	8,589,826.00	0.00	228,800.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	10,306,676.00	0.00	9,136,156.05	0.00
2620000 Grants and Other Transfers to International Organizations	**10,306,676.00**	**0.00**	**9,136,156.05**	**0.00**
2640502 Capital Transfer to Individual	2,649,950,000.00	0.00	5,000,000.00	0.00
2640503 Other Capital Grants and Trans	500,000,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	3,149,950,000.00	0.00	5,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	**3,149,950,000.00**	**0.00**	**5,000,000.00**	**0.00**
2710115 Refund Exgratia and Other Service Gratuities	3,976,178,673.55	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	3,976,178,673.55	0.00	0.00	0.00
2710301 Employer Secial Benefits in Cash	0.00	0.00	0.00	0.00
2710300 Employer Social Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	**3,976,178,673.55**	**0.00**	**0.00**	**0.00**
3110701 Purchase of Motor Vehicles	133,587,011.45	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	133,587,011.45	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	10,409,700.00	0.00	7,430,638.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	42,996,643.20	0.00	4,023,340.15	0.00
3111009 Purchase of other Office Equipment	16,209,622.00	0.00	7,443,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	69,615,965.20	0.00	18,896,978.15	0.00

	Current Period		Previous period	
Account No and Description	**Debit Balance**	**Credit Balance**	**Debit Balance**	**Credit Balance**
3111111 Purchase of ICT Networking and Communication Equipment	14,946,370.00	0.00	76,809,446.40	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	14,946,370.00	0.00	76,809,446.40	0.00
3110000 Acquisition of Fixed Capital Assets	**218,149,346.65**	**0.00**	**95,706,424.55**	**0.00**
6530101 Ministry HQ Recurrent Bank A/C	26,020,893.70	0.00	16,137,809.00	0.00
6530100 Recurrent Bank Accounts	26,020,893.70	0.00	16,137,809.00	0.00
6530000 Recurrent Bank Accounts	**26,020,893.70**	**0.00**	**16,137,809.00**	**0.00**
6580101 Cash	2,707,120.00	0.00	115,731.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,707,120.00	0.00	115,731.00	0.00
6580000 Cash in Hand	**2,707,120.00**	**0.00**	**115,731.00**	**0.00**
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	4,543,430.50	0.00	980,464.45	0.00
6710100 Debtors & Advances - Employees	4,543,430.50	0.00	980,464.45	0.00
6710000 Domestic Debtors & Advances	**4,543,430.50**	**0.00**	**980,464.45**	**0.00**
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	5,892,166.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	5,892,166.00	0.00	0.00
6740000 Other Debtors & Pre-payments	**0.00**	**5,892,166.00**	**0.00**	**0.00**
6760101 Standing Imprests	100,000.00	0.00	0.00	0.00
6760103 Temporary Imprests	3,339,220.50	0.00	11,113,945.00	0.00
6760100 Imprests	3,439,220.50	0.00	11,113,945.00	0.00
6760000 Government Imprests	**3,439,220.50**	**0.00**	**11,113,945.00**	**0.00**
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	**0.00**	**0.00**	**0.00**	**0.00**
7310101 General Deposits	0.00	18,687,331.70	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	18,687,331.70	0.00	0.00
7310000 Deposits	**0.00**	**18,687,331.70**	**0.00**	**0.00**
7320001 PAYE	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	**0.00**	**0.00**	**0.00**	**0.00**
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	**0.00**	**0.00**	**0.00**	**0.00**
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	**0.00**	**0.00**	**0.00**	**0.00**
7390103 AP Liabilities	0.00	0.00	0.20	0.00
7390100 System Required Liabilities	0.00	0.00	0.20	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	**0.00**	**0.00**	**0.20**	**0.00**
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	146,421,916,619.50	0.00	119,513,988,490.95
9910200 Exchequer Provisions	0.00	146,421,916,619.50	0.00	119,513,988,490.95
9910301 Transfers From CRF A/C to Ministries	2,837,072,556.65	0.00	2,809,705,070.85	0.00
9910300 County Transfers	2,837,072,556.65	0.00	2,809,705,070.85	0.00
9910000 Provisions	**2,837,072,556.65**	**146,421,916,619.50**	**2,809,705,070.85**	**119,513,988,490.95**
9999999 Consolidated Fund	116,675,935,470.45	0.00	96,721,925,404.60	0.00
9999900	116,675,935,470.45	0.00	96,721,925,404.60	0.00

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	Current Period		Previous period	
Account No and Description	**Debit Balance**	**Credit Balance**	**Debit Balance**	**Credit Balance**
9990000 Opening Balance Reserves	116,675,935,470.45	0.00	96,721,925,404.60	0.00
Total	146,446,496,117.20	146,446,496,117.20	119,514,075,890.75	119,514,075,890.75

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

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From Date : 01-JUL-22 To : 21-JUL-23 REC- THE NATIONAL ASSEMBLY
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000245441

Balance as per bank certificate	26,020,893.70
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	26,020,893.70

Reconciled by: Vincent L. Mulwa Signature: Mulwa Date: 21 July 2023
Reviewed by : A. Nwangi Signature: Date: 21/07/23
Approved by: Abdiqadir Hassan Signature: Date: 21 July 23

BANKI KUU YA KENYA
CENTRAL BANK OF KENYA

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

October 11,, 2023

CERTIFICATE OF BALANCES

Customer : **125636** **THE NATIONAL ASSEMBLY**
Balance Date: **21-Jul-23**

Account No	Account Name	Currency	Balance
1000245441	REC-THE NATIONAL ASSEMBLY	KES	26,020,893.70

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

RECEIPTS **PAYMENTS**

DATE	RECEPT NO	RECIEVED FROM	CASH	BANK	CHEQUE NO	PAYEE	VOCH NO:	DESP OF PAY:	ALLOCATION:	CASH	BANK
6/30/2023			0.00	0.00	60096419	KISUMU CENTRAL CONSTITUENCY	2042103096	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096432	BONDO CONSTITUENCY	2042103097	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096402	TESO NORTH CONSTITUENCY	2042103098	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096437	KIMILILI CONSTITUENCY	2042103099	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096431	NAROK EAST CONSTITUENCY	2042103100	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096435	UJARA CONSTITUENCY	2042103103	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096429	SABATIA CONSTITUENCY	2042103105	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096426	BELGUT CONSTITUENCY	2042103106	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096417	TESO SOUTH CONSTITUENCY	2042103107	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096409	MUHORONI CONSTITUENCY	2042103108	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096412	NAROK WEST CONSTITUENCY	2042103198	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096428	NANDI HILLS CONSTITUENCY	2042103201	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096404	KURESOI SOUTH CONSTITUENCY	2042103226	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096411	NAROK SOUTH CONSTITUENCY	2042103232	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096421	KAJIADO NORTH CONSTITUENCY	2042103234	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096415	SIGOR CONSTITUECY OFFICE	2042103235	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	60096425	IGEMBE SOUTH CONSTITUENCY	2042103236	Contractual Employees	0-0002-05-2110201	0.00	811,000.00
6/30/2023			0.00	0.00	270508	BANKINGS	270508	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	932.00	0.00
6/30/2023			0.00	0.00	358596	BANKINGS	358596	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	1,465,390.00	0.00
6/30/2023			0.00	0.00	358597	BANKINGS	358597	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	667,057.00	0.00
6/30/2023			0.00	0.00	358598	BANKINGS	358598	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	5,898,680.00	0.00
6/30/2023			0.00	0.00	358599	BANKINGS	358599	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	882,040.00	0.00
6/30/2023			0.00	0.00	358600	BANKINGS	358600	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	3,968,400.00	0.00
6/30/2023			0.00	0.00	359851	BANKINGS	359851	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	3,233,376.00	0.00
6/30/2023			0.00	0.00	359852	BANKINGS	359852	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	4,806,931.00	0.00
6/30/2023			0.00	0.00	359853	BANKINGS	359853	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	1,368,289.00	0.00
6/30/2023			0.00	0.00	359854	BANKINGS	359854	TEMPORARY IMPREST-STAFF	0-0000-00-6760103	3,867,025.00	0.00
			30,898,634.65	56,060,933.70						28,191,514.65	30,040,040.00
								Balance c/d		2,707,120.00	26,020,893.70
								Book Balance			28,728,013.70

Authorizing Officer

Principal Accounts Controller/Accounts Controller

CO-OPERATIVE BANK
BANK
We are you

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

01 July,2023

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

Dear Sir,

CERTIFICATE OF BANK BALANCES

We acknowledge receipt of your letter dated 30th June 2023 and hereby confirm the balances as follows;

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS AT 30th JUNE 2023 (Kes)
NATIONAL ASSEMBLY STANDING IMPREST	01141201980200	502,602,339.13

Yours Faithfully,

ALICE MARINGA
BRANCH MANAGER

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2042-National Assembly

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	26,907,928,128.55	19,982,358,015.30
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		**26,907,928,128.55**	**19,982,358,015.30**
PAYMENTS			
Compensation of Employees	12	10,390,606,557.70	11,223,868,346.25
Use of goods and Services	13	9,151,586,171.50	8,620,299,139.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,149,950,000.00	5,000,000.00
Other Grants and Transfers	16	10,306,676.00	9,136,156.05
Social Security Benefits	17	3,976,178,673.55	0.00
Acquisition of Assets	18	218,149,346.65	95,706,424.55
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		**26,896,777,425.40**	**19,954,010,065.85**
SURPLUS/DEFICIT		11,150,703.15	28,347,949.45

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

Printed on: 14-AUG-2023 17:49
Printed by : MWANGIAK

Page 1 of 1

Statement of Financial Position

Entity: 2042-National Assembly

Current Period: JUL-22 To JUN-23
Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	26,020,893.70	16,137,809.00
Cash Balances	22B	2,707,120.00	115,731.00
Total Cash And Cash Equivalents		**28,728,013.70**	**16,253,540.00**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	2,090,485.00	12,094,409.45
TOTAL FINANCIAL ASSETS		**30,818,498.70**	**28,347,949.45**
Financial Liabilities			
Accounts Payables - Deposits	24	18,687,331.70	(0.20)
NET FINANCIAL ASSETS		**12,131,167.00**	**28,347,949.65**
REPRESENTED BY			
Fund Balance b/fwd	25	**28,347,949.65**	**1,065,346,415.10**
Prior Year Adjustment	26	**(27,367,485.80)**	**(1,065,346,415.00)**
Surplus/Deficit for the Year		**11,150,703.15**	**28,347,949.45**
NET FINANCIAL POSITION		**12,131,167.00**	**28,347,949.55**

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

Printed on: 14-AUG-2023 17:46
Printed by: MWANGIAK

Page 1 of 1

STATEMENT OF CASH FLOW

Entity: 2042-National Assembly
Current Period: JUL-22 To JUN-23
Compare With: JUL-21 To JUN-22

	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	26,907,928,128.55	19,982,358,015.30
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	10,390,606,557.70	11,223,868,346.25
Use of goods and Services	13	9,151,586,171.50	8,620,299,139.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,177,317,485.80	1,070,346,415.00
Other Grants and Transfers	16	10,306,676.00	9,136,156.05
Social Security Benefits	17	3,976,178,673.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		28,691,256.35	(6,390,636.55)
Prior year adjustments		(27,367,485.80)	(1,065,346,415.00)
Net Cash From Operating Activities	A	203,256,334.55	(2,013,029,092.55)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	218,149,346.65	95,706,424.55
Net Cash Flow From Investing Activities	B	(218,149,346.65)	(95,706,424.55)
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	(14,893,012.10)	(2,108,735,517.10)
Cash and Cash Equivalent at BEGINNING of The Year		16,253,540.00	1,059,642,642.00
Cash and Cash Equivalent at END of The Year	22A+22B	28,728,013.70	16,253,540.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

Printed on: 14-AUG-2023 17:51
Printed by:

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NOTES TO THE FINANCIAL STATEMENTS

Entity: 2042-National Assembly

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	3,085,960,336.80	5,530,480,044.15
Exchequer Releases/ Provisioning Account for Q2	9910201	7,343,588,578.45	4,228,232,931.75
Exchequer Releases/ Provisioning Account for Q3	9910201	5,828,160,705.15	5,214,936,632.50
Exchequer Releases/ Provisioning Account for Q4	9910201	10,650,218,508.15	5,008,708,406.90
TOTAL		26,907,928,128.55	19,982,358,015.30

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 **Proceeds from Foreign Borrowings**

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

8 **Proceeds from Sales of Assets**

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

9 **Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	2,467,832,855.45	2,295,786,078.50
Basic Wages - Temporary Employees	2110200	3,455,302,596.10	4,187,307,575.55
Personal Allowances paid as part of Salary	2110300	4,232,305,376.10	4,571,182,701.95
Personal Allowances paid as Reimbursements	2110400	78,936,682.05	90,599,540.25
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	814,000.00	936,800.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	155,415,048.00	78,055,650.00
TOTAL		10,390,606,557.70	11,223,868,346.25

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	0.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	4,666,761,284.90	4,124,395,477.70
Foreign Travel and Subsistence, and other transportation costs	2210400	1,548,505,386.05	1,436,468,995.35
Printing , Advertising and Information Supplies and Services	2210500	118,659,521.55	81,608,074.50
Rentals of Produced Assets	2210600	14,028,686.20	7,083,869.50
Training Expenses	2210700	140,971,999.30	103,046,234.50
Hospitality Supplies and Servi	2210800	219,862,110.90	195,932,486.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	10,725,164.30	6,177,338.00
Office and General Supplies and Services	2211100	66,481,712.60	26,261,256.25
Fuel Oil and Lubricants	2211200	14,015,036.45	18,805,468.80
Other Operating Expenses	2211300	2,260,617,167.05	2,584,634,240.10
Routine Maintenance - Vehicles	2220100	41,890,724.70	27,464,622.05
Routine Maintenance - Other Assets	2220200	49,067,377.50	8,421,076.25
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		9,151,586,171.50	8,620,299,139.00

14 Subsidies

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

15 Transfers to Other Government Units

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

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	3,149,950,000.00	5,000,000.00
TOTAL		3,149,950,000.00	5,000,000.00

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	10,306,676.00	9,136,156.05
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		10,306,676.00	9,136,156.05

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,976,178,673.55	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,976,178,673.55	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	133,587,011.45	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	69,615,965.20	18,896,978.15
Purchase of Specialised Plant, Equipment and Machinery	3111100	14,946,370.00	76,809,446.40
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		218,149,346.65	95,706,424.55

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	26,020,893.70	16,137,809.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		26,020,893.70	16,137,809.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,707,120.00	115,731.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		2,707,120.00	115,731.00

23 Accounts Receivables - Outstanding Imprest and Clearence Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	4,543,430.50	980,464.45
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	5,892,166.00	8,959,710.00
Government Imprests	6760000	3,439,220.50	2,154,235.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		13,874,817.00	12,094,409.45

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	18,687,331.70	0.00
System Required Liabilities A/cs	7390000	0.00	(0.20)
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		18,687,331.70	(0.20)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	16,137,809.00	1,058,487,180.00
Opening Balance Cash	22B	115,731.00	1,155,462.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	12,094,409.45	11,048,121.10
Opening Balance - Deposits	24	0.20	(5,344,348.00)
TOTAL		28,347,949.65	1,065,346,415.10

26.PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	27,367,485.80	1,065,346,415.00
TOTAL		27,367,485.80	1,065,346,415.00

Statment of Budget Execution - Recurrent Expenditure

Entity: 2042-National Assembly

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
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	26,907,928,128.55	(26,907,928,128.55)	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	26,907,928,128.55	(26,907,928,128.55)	0.00%
PAYMENTS								
Compensation of Employees	12	13,723,674,973.00	0.00	(1,321,252,402.00)	12,402,422,571.00	10,390,606,557.70	2,011,816,013.30	83.78%
Use of goods and Services	13	9,689,966,897.00	0.00	650,000,000.00	10,339,966,897.00	9,151,586,171.50	1,188,380,725.50	88.51%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,001,000,000.00	0.00	(750,000,000.00)	3,251,000,000.00	3,149,950,000.00	101,050,000.00	96.89%
Other Grants and Transfers	16	39,900,000.00	0.00	0.00	39,900,000.00	10,306,676.00	29,593,324.00	25.83%
Social Security Benefits	17	5,355,458,130.00	0.00	0.00	5,355,458,130.00	3,976,178,673.55	1,379,279,456.45	74.25%
Acquisition of Assets	18	460,000,000.00	0.00	0.00	460,000,000.00	218,149,346.65	241,850,653.35	47.42%
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		33,270,000,000.00	0.00	(1,421,252,402.00)	31,848,747,598.00	26,896,777,425.40	4,951,970,172.60	84.45%

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SUMMARY STATEMENT OF DEPOSITS

Entity: 2042-National Assembly
Current Period: JUL-22 To JUN-23
Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	**Previous Period**
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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Budget Execution by Programme and Economic Classification

Entity: 2042-National Assembly

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	2210000	Goods and Services	0.00	0.00	0.00
0721000000		**Legislation and Representation**	**31,848,747,598.00**	**26,896,830,225.00**	**4,951,917,373.00**
	2110000	Wages and Salary Contributions	12,244,432,421.00	10,234,377,509.70	2,010,054,911.30
	2120000	Social Contributions	157,990,150.00	156,229,048.00	1,761,102.00
	2210000	Goods and Services	10,194,966,897.00	9,060,680,868.90	1,134,286,028.10
	2220000	Routine Maintenance	145,000,000.00	90,958,102.20	54,041,897.80
	2620000	Grants and Other Transfers to International Organizations	39,900,000.00	10,306,676.00	29,593,324.00
	2640000	Other Transfers and Emergency Relief	3,251,000,000.00	3,149,950,000.00	101,050,000.00
	2710000	Social Security Benefits	5,355,458,130.00	3,976,178,673.55	1,379,279,456.45
	3110000	Acquisition of Fixed Capital Assets	460,000,000.00	218,149,346.65	241,850,653.35
0722000000		**Legislative Oversight**	**0.00**	**(52,799.60)**	**52,799.60**
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	(52,799.60)	52,799.60
		Grand Total	**31,848,747,598.00**	**26,896,777,425.40**	**4,951,970,172.60**

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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Budget Execution by Heads and Programmes

Entity: 2042-National Assembly

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default Value (Non-Departmental)**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
2041000100		**National Assembly**	**0.00**	**0.00**	**0.00**
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000200		**Legislative National Assembly**	**0.00**	**0.00**	**0.00**
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2042000100		**Office of The Clerk**	**4,647,369,518.00**	**4,003,588,424.45**	**643,781,093.55**
	0722000000	Legislative Oversight	0.00	0.00	0.00
	0721000000	Legislation and Representation	4,647,369,518.00	4,003,588,424.45	643,781,093.55
2042000200		**Legislature**	**27,201,378,080.00**	**22,893,189,000.95**	**4,308,189,079.05**
	0722000000	Legislative Oversight	0.00	(52,799.60)	52,799.60
	0721000000	Legislation and Representation	27,201,378,080.00	22,893,241,800.55	4,308,136,279.45
		Grand Total	**31,848,747,598.00**	**26,896,777,425.40**	**4,951,970,172.60**

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

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Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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Budget Execution By Programmes and Sub-Programmes

Entity: 2042-National Assembly

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0721000000		**Legislation and Representation**	**31,848,747,598.00**	**26,896,830,225.00**	**4,951,917,373.00**
	0721000000	Legislation and Representation	0.00	(16,480,149.95)	16,480,149.95
	0721010000	Legislation and Representation	31,848,747,598.00	26,913,310,374.95	4,935,437,223.05
0722000000		**Legislative Oversight**	**0.00**	**(52,799.60)**	**52,799.60**
	0722010000	Legislative Oversight	0.00	(52,799.60)	52,799.60
		Grand Total	**31,848,747,598.00**	**26,896,777,425.40**	**4,951,970,172.60**

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

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