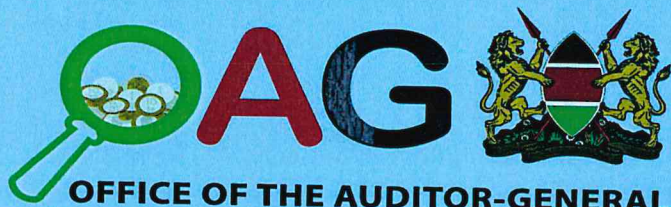


REPUBLIC OF KENYA



Enhancing Accountability

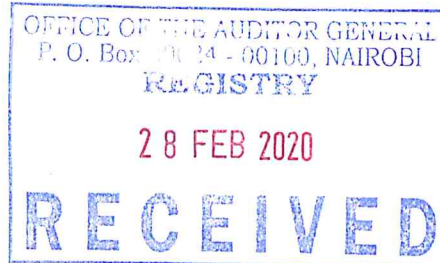
 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 13 OCT 2020	DAY: TUESDAY
TABLED BY:	LEADER OF THE MAJORITY PARTY
CLERK-AT THE-TABLE:	OFR. K. TIAMPATI 

THE AUDITOR-GENERAL

ON

PARLIAMENTARY SERVICE COMMISSION

**FOR THE YEAR ENDED
30 JUNE, 2019**



PARLIAMENTARY SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

PARLIAMENTARY SERVICE COMMISSION
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For the year ended June 30, 2019

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

The Composition of the Commission is as follows:-

Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
Hon. Dr. Naomi Shaban, EGH, MP	-	Vice Chair, PSC
Sen. Beth Mugo, EGH, MP	-	Member
Hon. Adan Keynan, CBS, MP	-	Member
Hon. Benson Momanyi, MP	-	Member
Sen. George Khaniri, MGH, MP	-	Member
Hon. Aisha Jumwa, MP	-	Member
Sen. Aaron Cheruiyot, MP	-	Member
Dr. Lonah Mutoro Mumelo	-	Member
Hon. Samuel Chepkong'a, CBS	-	Member
Mr. Jeremiah M. Nyegenye	-	Clerk of the Senate/Secretary, PSC

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

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

(i) Activities

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

- (a) Providing services and facilities to ensure the efficient and affective functioning of Parliament;
- (b) Constituting offices in the Parliamentary Service, and appointing and supervising office holders;
- (c) Preparing Annual Estimates of Expenditure of the Parliamentary Service and submitting them to the National Assembly for approval, and exercising Budgetary Control over the Service;
- (d) Undertaking, singly or jointly with other relevant Organizations, Programmes to promote the ideals of Parliamentary Democracy; and

(e) Performing other functions:-

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

(ii) Vision of the Parliament

The Vision of the Parliament of Kenya is to be a supreme, effective, efficient and self-sustaining Parliament as a major participant in the process of good governance.

(iii) Mission

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

(iv) Core Values

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

- **Professionalism**

The Commission shall strive to maintain a high level of competence while promoting teamwork and professionalism.

- **Impartiality**

The Commission shall be objective and impartial in delivery of services.

- **Integrity**

The Commission shall maintain the highest level of accountability, transparency and integrity in the discharge of its duties.

- **Efficiency**

The Commission shall be efficient, provide quality services and be responsive to the needs of all its stakeholders.

- **Courtesy**

The Commission shall be customer-focused, courteous and accord respect to everyone.

(b) Key Management

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

	<p><u>HON. JUSTIN B.N. MUTURI, EGH, MP</u> The Honourable Justin B.N. Muturi, EGH, MP, the Speaker of the Kenya National Assembly and Chairman of the Parliamentary Service Commission</p>
	<p><u>HON. DR. NAOMI SHABAN, EGH, MP</u> Hon. Dr. Naomi Shaban is the vice chairperson of the Commission and member of Finance Committee.</p>
	<p><u>SEN. BETH MUGO, EGH, MP</u> Senator Beth Wambui Mugo is renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors. She is a member of the Audit Committee of the Commission.</p>
	<p><u>HON. ADAN WELIHYE KEYNAN, CBS, MP</u> Hon. Adan Keynan is the Chairman of Finance Committee of the Commission and is also a member of Tender and Procurement Committee.</p>
	<p><u>HON. BENSON MOMANYI, MP</u> Hon. Ben Momanyi is the Chairperson of Tender and Procurement Committee of the Commission.</p>

PARLIAMENTARY SERVICE COMMISSION

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	<p><u>SEN. GEORGE KHANIRI, MGH, MP</u> Sen. George Khaniri is a member of Tender and Procurement and Finance Committee of the Commission.</p>
	<p><u>HON. AISHA JUMWA, MP</u> Hon. Aisha Jumwa is a member of Tender and Procurement Committee of the Commission.</p>
	<p><u>SEN. AARON CHERUIYOT, MP</u> Sen. Cheruiyot is the Chairperson of PSC staff welfare committee and member of Finance Committee of the Commission.</p>
	<p><u>DR. LONAH MUTORO MUMELO</u> Dr. Lonah is a non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She is a member of Audit Committee of the Commission.</p>
	<p><u>HON. SAMUEL CHEPKONG'A, CBS</u> Hon. Samuel Chepkonga is a non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. He is a member of Tender and Procurement and Finance Committee of the Commission.</p>
	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u> The Clerk Senate /Secretary to Parliamentary Service Commission and accounting officer Parliamentary Service Commission.</p>

The Parliamentary Service Commission consists of representatives of both The Senate and The National Assembly. Membership is from both the Majority and Minority parties in both houses. There are two members who are non-MPs pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. The Speaker of The National Assembly is the Chair of the commission while the Clerk of The Senate

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is the Secretary to the Commission.

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

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

PARLIAMENTARY SERVICE COMMISSION
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	<u>MS. SARAH KIOKO</u> Senior Deputy Clerk, National Assembly.
	<u>MS. PHYLLIS MAKAU</u> Director, Budgets+ Department
	<u>PROF. NYOKABI KAMAU</u> Executive Director, Centre for Parliamentary Studies and Training.
	<u>MR. ANTHONY T. NJOROGE</u> Director, Litigation and Compliance.

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

(i) Audit and finance Committee activities:-

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

Finance

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

Audit Committee

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

Tender and Procurement

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

(ii) Parliamentary Committee Activities

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

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

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

(e) Entity Headquarters

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

Parliamentary Service Commission

P.O. Box 41842-00100

Parliament Building

Parliament Road

County Hall,

Nairobi, KENYA

Entity Contacts

Telephone: (+254) 2221291

E-mail csenate@parliament.go.ke

Website www.parliament.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

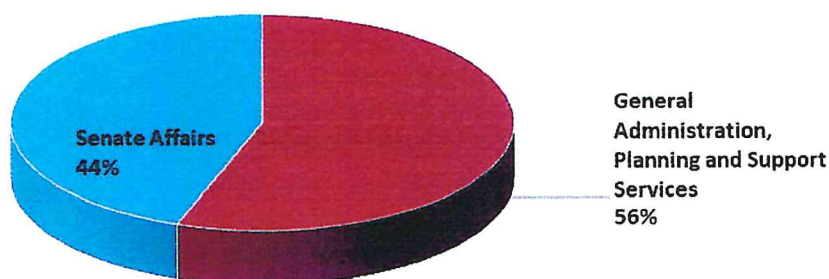
II. FOREWORD BY THE CLERK OF THE SENATE/SECRETARY TO THE PARLIAMENTARY SERVICE COMMISSION

This annual report and financial statement detail the financial performance of the Parliamentary Service Commission (PSC) for the Financial Year 2018/2019. The Parliamentary Service Commission implements two programmes:

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

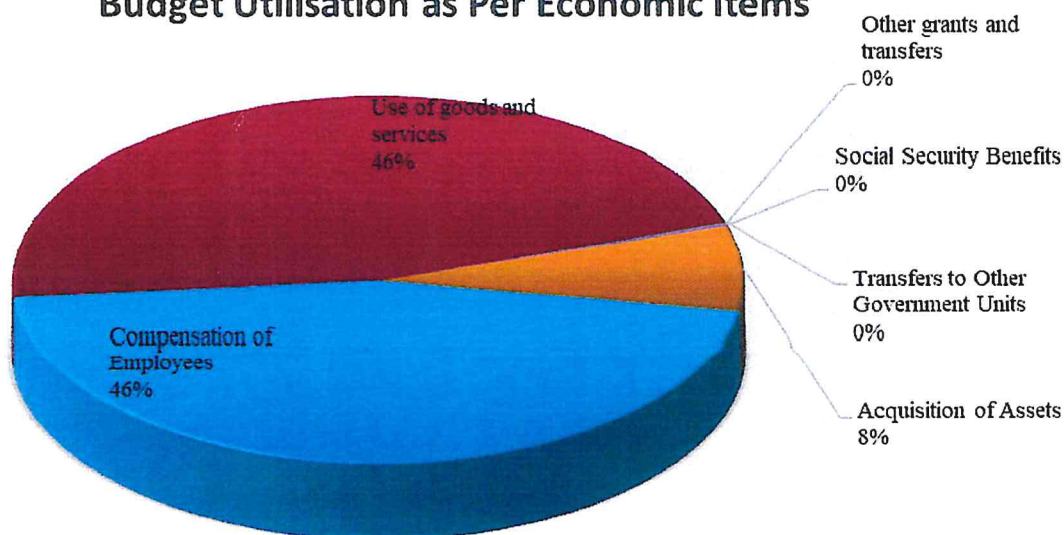
In the Financial Year under review, PSC had a total approved budget of Kshs. 13,237,132,088 of which Kshs.11, 587,132,088 was for recurrent expenditure and Kshs. 1,650,000,000 was for capital expenditure. The recurrent expenditure included Kshs. 5,116,583,081 for compensation to employees; Kshs. 5,991,279,507 for use of goods and services, and Kshs. 479,269,500 for other recurrent expenditure. The PSC expenditure was to be financed by Kshs. 44,000,000 from Appropriation in Aid and the rest from exchequer receipts.

BUDGET ALLOCATION BY PROGRAMMES



The total receipts accrued for the PSC during the year amounted to Kshs. 10,391,484,338. By the end of 2018/2019, PSC had utilized Kshs. 10,324,083,608 indicating an under expenditure of Kshs. 67,400,731. The balances held by the PSC at the end of the Financial Year included Kshs. 10,955,076 for pending imprest, Kshs. 1,359,917 in advances and the rest in bank balances.

Budget Utilisation as Per Economic Items




The utilization of resources allocated translated to a 79% budget performance. The recurrent expenditure performance was 83% while that of the capital expenditure achieved 41%. This translated to over 78% achievements of the outputs and targets approved in the 2018/2019 Programme Based Budget for both programmes.

The good performance in recurrent expenditure is attributed to the timely provision of exchequer receipts during the course of the financial year. However, the relatively low performance of the capital expenditure is attributed to the delay in release of exchequer funds for the capital projects by the National Treasury.

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

Sign



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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Clerk of the Senate/Secretary of the Parliamentary Service Commission is the Accounting Officer responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose, with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019 and of the entity's financial position as at that date. The Clerk of the Senate/Secretary of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The Parliamentary Service Commission financial statements were approved and signed by the Clerk of the Senate/Secretary of the Parliamentary Service Commission on 30th September, 2019.



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



Ag, Chief Accountant
Name: Johnson N. Muyera
ICPAK Member Number 8221

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE PARLIAMENTARY SERVICE COMMISSION

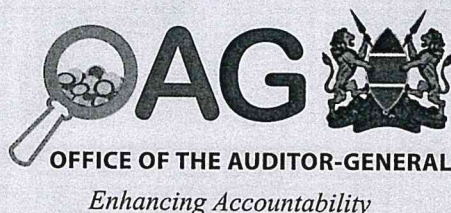
PARLIAMENTARY SERVICE COMMISSION

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For the year ended June 30, 2019

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Parliamentary Service Commission set out on pages 13 to 33, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Parliamentary Service Commission as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Lack of Land Ownership Documents

The Commission did not provide for audit review, ownership documents for the following properties owned and controlled by the Commission.

S/No.	Property	LR No.
1	Main Parliament Building	209/54444 & 209/4991/13
2.	Centre for Parliament Studies and Training	12836/9
3.	Juvenile Court House	209/4316
4.	County Hall	209/4335
5.	Protection House	209/4314

Consequently, it was not possible to confirm the ownership of the assets held by the Commission and whether they are properly safeguarded.

2. Outstanding Imprests

The statement of assets and liabilities reflects an account receivables balance of Kshs.12,314,993, which as disclosed in Note 10 to the financial statements, comprises outstanding imprests amounting to Kshs.10,955,076 and salary advances of Kshs.1,359,917. Imprests amounting to Kshs.5,973,958 were due for surrender on or before 30 June, 2019 but had not been accounted for or recovered from the imprest holders by December, 2019. Further, the outstanding imprests balance included long outstanding imprests amounting to Kshs.3,144,626 issued between 2005/2006 and 2017/2018 whose recoverability is doubtful.

In addition, contrary to the provisions of Regulation 93 (5) and (6) of Public Finance Management (National Government) Regulations, 2015, no action has been taken to recover the full amounts of outstanding imprests from the salaries of defaulting staff members and officers.

3. Unsupported County Offices Expenses

The statement of receipts and payments reflects an expenditure of Kshs.4,790,859,872 in respect of use of goods and services, which as disclosed in Note 4 to the financial statements, includes other operating expenses of Kshs.1,078,164,465. Included in other operating expenses balance of Kshs.1,078,164,465, is an amount of Kshs.323,529,562 relating to expenditure on county services operations. The county services operations expenditure was mainly on procurement of office consumables, hire of transport, hire of meeting venues and meals. However, there were no work plans, calendar of activities or programmes to support the rationale for the expenditure.

Further, no evidence was provided to show that cash books and bank reconciliation statements for the various bank accounts held by the sampled county offices were being maintained. This is contrary to Regulations 90 and 100 of the Public Finance Management (National Government) Regulations, 2015.

In the absence of work plans, calendar of activities or programmes and payments that are supported by Electronic Tax Register (ETR) receipts, the validity and propriety of the expenditure of Kshs.323,529,562 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Parliamentary Service Commission in accordance with ISSAI 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 qualified opinion.

Key Audit Matters

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

Other Matter

Pending Account Payables (Bills)

The Parliamentary Service Commission had pending account payables(bills) relating to construction of buildings, supply of goods and supply of services amounting to Kshs.1,041,561,624 and other pending payables due to third parties of Kshs.57,708,970 as disclosed in Notes 14.1 and 14.2 to the financial statements. These pending account payables (bills) all totalling Kshs.1,099,270,594 were not settled in 2018/2019 financial year but were instead carried forward to 2019/2020.

The Commission has explained that non-payment of the pending bills was occasioned by failure of The National Treasury to release funds from the Exchequer for payments of the bills. However, failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they are charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Construction of the Proposed Multi Storey Office Block

1.1. Slow Progress of Works and Equipment Supplied by Sub-Contractors

Included in the expenditure of Kshs.774,622,977 relating to acquisition of assets as reflected in the statement of receipts and payments is an amount of Kshs.551,522,647 being payments during the year for the construction of the multi storey office block. However, a verification visit to the site revealed slow progress of the interior fit-out and other sub contracts works. As at January, 2020, the work done under the interior fit-out sub contract, was below 10% whereas 50% of the extended contract time had elapsed casting doubt as to whether the project would be completed by the revised completion date of 23 August, 2020.

It was further observed that, the slow progress of the interior fit-out works had negatively affected progress of the data and voice sub-contractor who had already been paid Kshs.131,159,205 – representing 70% of the sub-contract sum.

In the circumstances, the Commission is exposed to incurring penalties and compensation for the extension of the contract period.

1.2. Payments Made in Foreign Currency (US Dollars)

The Commission made payments totalling Kshs.466,968,119 (USD 4,585,637) in US dollars for certificates 22 to 34 in the financial year 2018/19. The payments in foreign currency were made without justification as to the materials provided in the bills of quantities for import and actually imported as permitted under Clause 25.2 of the contract document, which provided that payments in foreign currency would only relate to costs to the contractor of materials specifically imported (by express provisions in the contract bills of quantities or specifications).

These payments were also contrary to the opinion of the Public Procurement Review Advisory Authority (PPRA) given on 16 November, 2017 advising against the blanket application of price adjustment at the rate of 80% USD and 20% Kenya shillings on the total contract price without justification as to the materials provided in the bills of quantities for import and actually imported. As at 30 June, 2019, additional cost as a result of exchange rate fluctuations for the payments made in US dollars amounted to Kshs.106,848,983.

Evidence of recovery of the cost of exchange rate fluctuations amounting to Kshs.106,843,983 paid on certificates 18 to 34 in the financial years 2017/18 and 2018/19 was not provided for audit.

1.3. Variation of Contract

Parliamentary Service Commission's Tender Committee in its meeting held on 2 October, 2018 approved a variation of the multi storey office block project contract sum of Kshs.5,893,646,850. However, the total variation of Kshs.1,514,514,206 representing a 27% variation to the adjusted contract sum of Kshs.5,577,752,849 (after excluding the cost of security system installations sub-contract which was discontinued to be pursued under a different project) was above the 25% limit allowed under Section 139 (4) of Public Procurement and Asset Disposal Act, 2015.

1.4. Retention

Clause 26.1 of the conditions of contract between the Commission and the contractor provides for retention from each payment due to the contractor of the proportion stated in the appendix to the conditions of the contract until completion of the whole works. Section IV of the Appendix provides for retention of 10% of the certified value. However, evidence of retention against an amount of Kshs.353,484,284 paid to the contractor for certificates No.28 to No. 34 was not provided for audit review.

1.5. Interest on Delayed Payments

The interest on delayed payments increased to Kshs.50,744,562 from Kshs.37,190,901 reported in the financial year 2017/18. Interest on delayed payments constitutes nugatory expenditure.

2. Operating Bank Account without Approval

The Commission opened and operated a bank account number 01141201980300 – Parliamentary Service Commission - Standing Imprest at Cooperative Bank of Kenya.

However, approval from The National Treasury to operate the account as required under Section 28 (1) of Public Finance Management, 2012 was not provided for audit review.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


28 September, 2020


PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019	2017/2018
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	10,391,484,338	9,312,081,906
Other Revenues	2	-	5,021,575
TOTAL REVENUES		10,391,484,338	9,317,103,481
PAYMENTS			
Compensation of Employees	3	4,726,222,947	3,992,564,536
Use of goods and services	4	4,790,859,872	3,645,117,581
Transfers to Other Government Units	5	5,000,000	340,000,000
Other grants and transfers	6	25,402,412	26,598,043
Social Security Benefits	7	1,975,400	9,489,760
Acquisition of Assets	8	774,622,977	894,935,117
TOTAL PAYMENTS		10,324,083,608	8,908,705,037
SURPLUS/DEFICIT		67,400,731	408,398,444

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2019 and signed by:


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

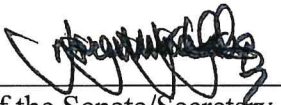

 Ag, Chief Accountant
 Name: Johnson N. Muyera
 ICPAK Member Number 8221


PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019	2017/2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	571,128,088	910,188,264
Cash Balances	9B	1,412,505	312,498
Total Cash And Cash Equivalents		572,540,593	910,500,762
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	12,314,993	7,801,159
TOTAL FINANCIAL ASSETS		584,855,586	918,301,922
FINANCIAL LIABILITIES			
Accounts Payables - Deposits and retentions	11	509,341,198	504,326,552
NET FINANCIAL ASSETS		75,514,388	413,975,370
REPRESENTED BY			
Fund balance b/fwd	12	413,975,370	452,008,360
Prior year adjustments	13	- 405,861,713	- 446,431,434
Surplus/Deficit for the year		67,400,731	408,398,444
NET FINANCIAL POSSITION		75,514,388	413,975,370

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2019 and signed by:


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



 Ag, Chief Accountant
 Name: Johnson N. Muyera
 ICPAK Member Number 8221


PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

	Note	2018/2019	2017/2018
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	10,391,484,338	9,312,081,906
Other Revenues	2	-	5,021,575
		10,391,484,338	9,317,103,481
Payments for operating expenses			
Compensation of Employees	3	4,726,222,947	3,992,564,536
Use of goods and services	4	4,790,859,872	3,645,117,581
Transfers to Other Government Units	5	5,000,000	340,000,000
Other grants and transfers	6	25,402,412	26,598,043
Social Security Benefits	7	1,975,400	9,489,760
		9,549,460,631	8,013,769,920
Adjusted for:			
Changes in receivables		- 4,513,833	- 2,224,233
Changes in payables		5,014,646	56,707,419
Adjustments during the year	13	- 405,861,713	- 446,431,434
Net cashflow from operating activities		436,662,808	911,385,313
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(774,622,977)	(894,935,117)
Net cash flows from Investing Activities		(774,622,977)	(894,935,117)
NET INCREASE IN CASH AND CASH EQUIVALENT		- 337,960,169	16,450,196
Cash and cash equivalent at BEGINNING of the year		910,500,762	894,050,567
Cash and cash equivalent at END of the year		572,540,593	910,500,762

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2019 and signed by:


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


 Ag, Chief Accountant
 Name: Johnson N. Muyera
 ICPAK Member Number 8221

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

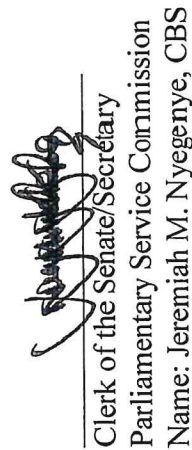
III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	14,930,000,000	(1,736,867,912)	13,193,132,088	10,391,484,338	2,801,647,750	79%
Other Receipts	44,000,000	0	44,000,000	0	44,000,000	0%
Total Receipts	14,974,000,000	(1,736,867,912)	13,237,132,088	10,391,484,338	2,845,647,750	79%
Payments						
Compensation of Employees	5,156,583,081	(40,000,000)	5,116,583,081	4,726,222,947	390,360,134	92%
Use of goods and services	6,480,936,919	(489,657,412)	5,991,279,507	4,790,859,872	1,200,419,635	80%
Transfers to Other Government Units	10,000,000	0	10,000,000	5,000,000	5,000,000	50%
Other grants and transfers	69,500,000	0	69,500,000	25,402,412	44,097,589	37%
Social Security Benefits	31,000,000	0	31,000,000	1,975,400	29,024,600	6%
Acquisition of Assets	3,225,980,000	(1,207,210,500)	2,018,769,500	774,622,977	1,244,146,523	38%
Grand Total	14,974,000,000	(1,736,867,912)	13,237,132,088	10,324,083,608	2,913,048,480	78%
Surplus/Deficit	0	0	0	67,400,731	(67,400,731)	

The entity financial statements were approved on 30th September, 2019 and signed by:



Ag, Chief Accountant
Name: Johnson N Muyera
ICPAK Member Number 8221




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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	12,230,000,000	(686,867,912)	11,543,132,088	9,710,984,338	1,832,147,750	84%
Other Receipts	44,000,000		44,000,000	-	44,000,000	0%
Total Receipts	12,274,000,000	(686,867,912)	11,587,132,088	9,710,984,338	1,876,147,750	84%
PAYMENTS						
Compensation of Employees	5,156,583,081	(40,000,000)	5,116,583,081	4,726,222,947	390,360,134	92%
Use of goods and services	6,480,936,919	(489,657,412)	5,991,279,507	4,790,859,872	1,200,419,635	80%
Transfers to Other Government Units	10,000,000	-	10,000,000	5,000,000	5,000,000	50%
Other grants and transfers	69,500,000	-	69,500,000	25,402,412	44,097,589	37%
Social Security Benefits	31,000,000	-	31,000,000	1,975,400	29,024,600	6%
Acquisition of Assets	525,980,000	(157,210,500)	368,769,500	98,582,061	270,187,439	27%
Grand Total	12,274,000,000	(686,867,912)	11,587,132,088	9,648,042,691	1,939,089,397	83%
Surplus/Deficit	-	-	-	62,941,647	(62,941,647)	

The entity financial statements were approved on 30th September, 2019 and signed by:


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



Ag, Chief Accountant
Name: Johnson N Muyera
ICPAK Member Number 8221


X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			0			
Exchequer releases	2,700,000,000	(1,050,000,000)	1,650,000,000	680,500,000	969,500,000	41%
Other Receipts	-	-	-	-	-	0%
Total Receipts	2,700,000,000	(1,050,000,000)	1,650,000,000	680,500,000	969,500,000	41%
Payments						
Acquisition of Assets	2,700,000,000	(1,050,000,000)	1,650,000,000	676,040,917	973,959,084	41%
Grand Total	2,700,000,000	(1,050,000,000)	1,650,000,000	676,040,917	973,959,084	41%
Surplus/Deficit	-	-	-	4,459,084	(4,459,084)	

The entity financial statements were approved on 30th September, 2019 and signed by:



A/g, Chief Accountant
Name: Johnson N Muyera
ICPAK Member Number 8221


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

PARLIAMENTARY SERVICE COMMISSION
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For the year ended June 30, 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019	Adjustments	Final Budget 2019	Actual on comparable basis Date, 2019	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Senate Affairs	6,326,818,117	(439,413,662)	5,887,404,455	4,841,040,504	1,046,363,951
Senate Affairs	6,326,818,117	(439,413,662)	5,887,404,455	4,841,040,504	1,046,363,951
General Administration, Planning and Support Services	8,647,181,883	(1,297,454,250)	7,349,727,633	5,483,043,104	1,866,684,529
General Administration, Planning and Support Services	8,647,181,883	(1,297,454,250)	7,349,727,633	5,483,043,104	1,866,684,529
TOTAL	14,974,000,000	(1,736,867,912)	13,237,132,088	10,324,083,608	2,913,048,480

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

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

(I) 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.

(II) Significant Accounting Policies

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

a) Recognition of Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

▣ Transfers from the Exchequer

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

▣ Other receipts

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

b) Recognition of payments

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

▣ Compensation of Employees

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

▣ Use of Goods and Services

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

▣ Interest on Borrowing

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

▣ Repayment of Borrowing (Principal Amount)

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

▣ Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

(III) In-kind contributions

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

(IV) Third Party Payments

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

(V) Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 509,341,198 compared to Kshs 504,326,552 in prior period as indicated on note 11.

There were no other restrictions on cash during the year.

(VI) Accounts Receivable

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

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

(VII) Accounts Payable

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

(VIII) Pending Bills

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

(IX) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

(X) Comparative Figures

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

(XI) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

(XII) Errors

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

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

(XIII) Related Party Transactions

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

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	2,165,500,965.00	1,125,653,306
Total Exchequer Releases for quarter 2	2,951,437,563.25	2,443,379,400
Total Exchequer Releases for quarter 3	2,650,852,100.00	3,023,374,000
Total Exchequer Releases for quarter 4	2,623,693,710.00	2,719,675,200
TOTAL	10,391,484,338	9,312,081,906

Only Kshs. 10,391,484,338 of the final budget of Kshs. 13,193,132,088 was released by the National Treasury during the year as analyzed below. There were pending exchequer requisitions totaling to Kshs. 2,188,775,542.40 Which had not been honoured.

Reference No.	Date	Amount
DE:035/9/18/19	9/11/2018	120,800,000.00
DE:036/7/18/19	13/11/2018	207,600,000.00
DE:041/5/18/19	22/11/2018	117,600,000.00
DE:110/7/18/19	15/05/2019	234,500,000.00
RE:005/24/18/19	27/07/2018	431,713,265.00
RE:012/8/18/19	13/08/2018	42,700,000.00
RE:019/10/18/19	27/08/2018	528,990,300.00
RE:025/20/18/19	4/9/2018	110,900,000.00
RE:028/11/18/19	7/9/2019	89,500,000.00
RE:030/6/18/19	12/9/2018	379,800,000.00
RE:035/23/18/19	26/09/2018	543,797,400.00
RE:036/13/18/19	27/09/2019	38,100,000.00
RE:045/11/18/19	12/10/2018	284,400,000.00
RE:049/14/18/19	19/10/2018	212,700,000.00
RE:054/17/18/19	29/10/2018	453,639,200.00
RE:060/10/18/19	8/11/2018	235,189,863.25
RE:062/8/18/19	13/11/2018	290,700,000.00
RE:069/4/18/19	22/11/2018	123,500,000.00
RE:072/12/18/19	28/11/2018	455,321,400.00
RE:076/7/18/19	4/12/2018	107,800,000.00
RE:083/13/18/19	24/12/2018	342,187,100.00
RE:100/22/18/19	25/01/2019	152,100,000.00
RE:110/5/18/19	11/2/2019	387,500,000.00
RE:111/6/18/19	12/2/2019	147,800,000.00
RE:120/10/18/19	22/02/2019	541,300,000.00
RE:133/16/18/19	15/03/2019	225,600,000.00

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

RE:139/26/18/19	25/03/2019	401,696,900.00
RE:149/15/18/19	11/4/2019	197,600,000.00
RE:151/16/18/19	23/04/2019	324,900,000.00
RE:153/18/18/19	26/04/2019	503,754,950.00
RE:161/8/18/19	15/05/2019	389,500,000.00
RE:170/11/18/19	30/05/2019	485,718,400.00
RE:186/40/18/19	26/06/2019	487,720,360.00
RE:98/6/18/19	24/01/2019	395,889,400.00
RE:124/15/18/19	28/02/2019	398,965,800.00
		10,391,484,338.25

2 OTHER REVENUES

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA		4,917,575
Receipts from Sale of Incidental Goods		104,000
TOTAL	-	5,021,575

No other revenues were collected during the year.

3 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	1,359,236,152	1,385,302,674
Basic wages of temporary employees	552,368,133	485,981,215
Personal allowances paid as part of salary	2,579,789,787	1,858,676,056
Personal allowances paid as reimbursements	24,407,987	66,196,439
Personal allowances provided in kind	-	-
Pension and other social security contributions	209,107,503	196,408,152
Employer Contributions Compulsory national social security schemes	1,313,385	-
Employer Contributions Compulsory national health insurance schemes		
TOTAL	4,726,222,947	3,992,564,536

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	57,830,367	41,648,582
Communication, supplies and services	9,576,564	15,309,319
Domestic travel and subsistence	1,186,433,892	918,207,722
Foreign travel and subsistence	870,786,294	549,097,101
Printing, advertising and information supplies & services	71,473,599	47,173,876
Rentals of produced assets	436,805,762	157,245,710
Training expenses	209,130,952	168,026,415
Hospitality supplies and services	166,195,666	213,972,388
Insurance costs	495,884,430	399,967,023
Specialised materials and services	37,783,415	5,840,683
Office and general supplies and services	58,177,790	67,718,090
Other operating expenses	1,078,164,465	1,001,373,043
Routine maintenance – vehicles and other transport equipment	20,589,814	9,200,358
Routine maintenance – other assets	57,902,763	32,447,888
Fuel Oil and Lubricants	34,124,099	17,889,383
TOTAL	4,790,859,872	3,645,117,581

A 80% budget consumption was as a result of the pending exchequer requisitions which had not been honoured.

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Other capital grants and transfers	5,000,000	340,000,000
TOTAL	5,000,000	340,000,000

The above transfers were made to Members of Parliament as car grant in the year. The car grant is paid on application and only one member applied.

PARLIAMENTARY SERVICE COMMISSION
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 OTHER GRANTS AND TRANSFERS

	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	25,402,412	26,598,043
Total	25,402,412	26,598,043

Subscriptions to International Organizations were paid as they fell due and none was pending at the closure of the financial year.

7 SOCIAL SECURITY BENEFITS

	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	-	
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	1,975,400	9,489,760
TOTAL	1,975,400	9,489,760

The low 6% budget consumption is as a result of fewer social events like funerals whose happening cannot be anticipated with certainty.

8 ACQUISITION OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	556,074,124	711,596,274
Refurbishment of Buildings	23,655,942	36,705,508
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	59,418,000	28,390,388
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	12,289,460	72,576,636
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	123,185,452	45,666,312
TOTAL	774,622,977	894,935,117

PARLIAMENTARY SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

The low 38% budget consumption is due to delay in exchequer releases from the National Treasury and a delay in the tendering for subcontractors.

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017-2018
				Kshs	Kshs
Central Bank of Kenya, 1000181257, KShs		Recurrent	1	57,327,807	258,667,518
Central Bank of Kenya, 1000181958, KShs		Deposit	1	493,316,394	460,773,322
Central Bank of Kenya, 1000182164, KShs		Development	1	4,459,084	147,194,195
Co-op Bank A/C-01129201146700			1	16,024,804	43,553,230
Total	-			571,128,088	910,188,264

9B: CASH IN HAND

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,412,505	312,498
TOTAL	1,412,505	312,498

Cash in hand location:

	2018-2019	2017-2018
	Kshs	Kshs
Parliamentary Service Commission, Cashoffice	1,412,505	312,498
TOTAL	1,412,505	312,498

Cash In Transit

The Parliamentary Service Commission Standing Imprest Account No. 01141201980300 at the Cooperative Bank of Kenya, Parliament Road Branch had a credit balance of KShs. 17,510,883.55, being money on transit to various individuals.

PARLIAMENTARY SERVICE COMMISSION
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018-2019	2017-2018
	Kshs	Kshs
Government Imprests	10,955,076	7,368,349
Salary advances	1,359,917	432,810
District suspense		
Clearance accounts		-
TOTAL	12,314,993	7,801,159

Government Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
HAJI HON. MOHAMED YUSUF	8/10/2018	478,779.50		478,779.50
KIPKIROR ONESMUS KILIMO	10/8/2018	99,702.40		99,702.40
MITHIKA SEN. LINTURI	10/8/2018	1,794,083.00		1,794,083.00
EKAL SEN. IMANA MALACHY CHARLE	10/12/2018	117,440.60		117,440.60
SAKAJA HON JOHNSON A.	10/30/2018	1,086,948.70		1,086,948.70
MAKOTSI ALFRED	12/3/2018	428,410.20		428,410.20
FAKI SEN. MOHAMED	1/8/2019	775,289.80		775,289.80
WANGOMBE MS. MILLICENT	1/29/2019	208,162.00		208,162.00
AISHA HON JUMWA KATANA	2/6/2019	1,449,672.00		1,449,672.00
OLOITIPTIP SEN. ANWAR	2/28/2019	175,078.70		175,078.70
OMANGA MILICENT SEN.	5/2/2019	108,307.00		108,307.00
FATUMA HON. DULLO ADAN	5/20/2019	103,109.80		103,109.80
MUTHIANI M ^S STELLA	5/29/2019	22,000.00		22,000.00
LETUKEI FRANCIS LAJIMAS	6/4/2019	92,378.00		92,378.00
EKARI MR. CHIRE	7/1/2018	415,816.30		415,816.30
EKIDOR CPL LENNY	7/1/2018	400.00		400.00
OTIENO IP. GEORGE	7/1/2018	46,800.00		46,800.00
GALGALO HON. G.B.	7/1/2018	114,768.10		114,768.10
ODHIAMBO MS. SUSAN MUTHOKI	7/1/2018	904,157.50		904,157.50
KIOKO HON. MIKE SONKO MBUVI	7/1/2018	544,733.90		544,733.90
MAINA SENATOR EPHRAIM	7/1/2018	565,993.40		565,993.40
MUTAH HON. KAGWE	7/1/2018	870,688.00		870,688.00
AKINYI DOROTHY B	7/1/2018	20,000.00		20,000.00
MWENDWA MR ANDREW M	7/1/2018	502,417.00		502,417.00
NGENY KIPKOECH KENNETH	7/1/2018	29,940.00		29,940.00
		10,955,075.90		10,955,075.90

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Salary Advance

Name	Outstanding Balance
LORNA MUTORO MUMELO	291,666.80
KENNETH LUSAKA	800,000.20
NELLY ROTICH	10,000.00
MARIKO ROCHE	8,666.60
VIOLET M ANDAVUKI	39,000.00
JAMAL DUMILA YUNUS	32,000.00
JOAB MAMBILI AMOGOLA	32,250.00
MARGARET D LENTILALU	21,500.00
BRIGID SIELEI	13,333.20
CHARLES M OMURWA	54,500.00
NORBERT MAKOKHA	37,000.10
SAMAN AHMED SALAT	20,000.00
Total	1,359,916.90

11. ACCOUNTS PAYABLE

	2018-2019	2017-2018
	Kshs	Kshs
Deposits	493,316,394	460,773,322
CPST Collection Account	16,024,804	43,553,230
TOTAL	509,341,198	504,326,552

12. FUND BALANCE BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	910,188,264	894,050,567
Cash in hand	312,498	-
Receivables - Outstanding Imprests	7,801,159	5,576,926
Payables - Deposits	(504,326,552)	(447,619,133)
TOTAL	413,975,370	452,008,360

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances	(405,861,713)	(446,431,434)
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (specify)		
TOTAL	(405,861,713)	(446,431,434)

PARLIAMENTARY SERVICE COMMISSION**Reports and Financial Statements****For the year ended June 30, 2019****14. OTHER IMPORTANT DISCLOSURES****14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	126,511,768.80	623,177,290.20	126,511,768.80	623,177,290.20
Supply of goods	115,029,221.16	21,045,778.00	115,029,221.16	21,045,778.00
Supply of services	310,443,000.78	284,578,479.50	197,682,924.90	397,338,555.40
Total	551,983,990.74	928,801,547.70	439,223,914.86	1,041,561,623.60

14.2: OTHER PENDING PAYABLES (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	57,708,970.00	-	57,708,970.00
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	28,304,256.35	-	28,304,256.35	-
Total	28,304,256.35	57,708,970.00	28,304,256.35	57,708,970.00

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

15. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
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Financial Year	2013/2014				
535	Retention money not refunded to contractors	Project manager from Ministry of Housing yet to verify all claims	Clerk of Senate/Secretary PSC	Not Resolved	On going
Financial Year	2014/2015				
474	Procurement of tonner which could not be verified	The documents are held at the Directorate of Criminal Investigation	Clerk of the Senate/Secretary PSC	Not Resolved	On going
475	Pending bills for purchase of tonner which could not be physically verified	The documents are held at the Directorate of Criminal Investigation	Clerk of Senate/Secretary PSC	Not Resolved	On going
Financial Year	2015/2016				
565	Stalled refurbishment & partitioning of offices at Harambee Plaza	The landlord was unable to provide to PSC more floor space due to a court order by the tenants thus frustrating the contract	The project manager	Not resolved	On going

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566	Interest on delayed payments	The delayed payment was occasioned by factors beyond the control of PSC such as the processing of the certificate of works at the Ministry, IFMIS breakdown & delay in exchequer release	Project Manager at the Ministry of Land and Housing & Clerk Senate/Senetary PSC	Not resolved	On going
Financial Year	2016/2017				
585	No documentary evidence to support acquisition of land of Kshs. 135,000,000	There was no acquisition of land during the period in review	Clerk of the Senate/Senetary PSC	Resolved	Resolved
586	No satisfactory explanation had been provided for the resulting excess expenditure of Kshs. 130,885,904 on Purchase of buildings	The amount of Kshs. 130,885,904 was for refurbishment of Senate Chamber and purchase of security equipment and not purchase of buildings.	Clerk of the Senate/Senetary PSC	Resolved	Resolved
587(a)	Payment of Kshs. 28,169,446.20 to M/s. China Jiangzi International being interest on delayed payment of certificates of the Mult-storey office block, which could have been avoided with good planning.	The interest on delayed payment was made in accordance with the Clause 23.3 of the contract agreement. The delay was caused by factors beyond the control of the Commission like the delay in the release of exchequer by the National Treasury, delay in uploading development budget on the IFMIS platform and closure of financial year procedures.	Clerk of the Senate/Senetary PSC	Not resolved	On going

PARLIAMENTARY SERVICE COMMISSION**Reports and Financial Statements****For the year ended June 30, 2019**

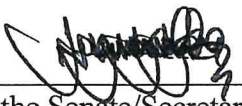
587(b)	Failure to make payments to M/s China Jiangxi International as per the contract agreement terms Clause 23, resulting into a deficit on 15 certificates already paid.	Certificate No. 17 of Kshs. 370,660,632.90 was raised by the Project Manager taking into consideration all the certificates which had already been paid. All other subsequent certificates are paid as per the contract provisions.	Clerk of the Senate/Secretary PSC and the Project Manager	Resolved	Resolved
588	<p>No evidence had been provided to show that the Commission has commenced recovery for liquidated damages from the contractor in accordance with Clause 27 of the contract agreement.</p> <p>The works paid for through Certificate No. 13 of Kshs. 10,579,770 for refurbishment of 11th floor of Ukulima House were not listed in the contract scope and thus, the rates submitted in the additional works were not competitively awarded.</p>	Considering that managing small sections of floors would present challenges, the landlord was requested to consolidate the small sections into full floors. The leased area was therefore consolidated into 8 th , 9 th , 10 th , and 11 th floor which the contractor refurbished. The total floor area was the same as the initial floor area that had been tendered and earmarked for refurbishment. The contractor was paid for refurbishing a total area of 16,426 square feet which was within the total space tendered for of 16,975 square feet. No additional works were awarded.	Clerk of the Senate/Secretary PSC.	Resolved	Resolved

PARLIAMENTARY SERVICE COMMISSION**Reports and Financial Statements****For the year ended June 30, 2019**

589	The Commission had not provided schedules together with other relevant documentary evidence in support of the balances of Accounts Payables of Kshs.447,619,133, whose accuracy and validity could not be confirmed.	The amounts Kshs. 447,619,133 include deposits of Kshs. 408,983,477.75 being 10% retention money deducted from Contractors Contracted by the Commission and Kshs. 38,635,655.25 for Centre for Parliamentary Studies and Training (CPST) collection account. A schedule of contractors and the amounts owed to each of them and certificates of bank balances provided for verification and confirmation	Clerk of the Senate/Secretary PSC.	Resolved	Resolved
590	Pending bills of Kshs. 409,090,308.50 were outstanding on 30/06/2017 and could not be charged to the accounts for 2016/2017.	These bills could not be paid and therefore be charged to the accounts for the financial year 2016/2017 because the exchequer was received on the last day of business. The payments could not be processed through IFMIS and the Internet Banking system because the systems were down.	Clerk of the Senate/Secretary PSC.	Resolved	Resolved
591	Imprest of Kshs. 5,576,926 was outstanding and no reason was provided for failure to surrender or account for it before 30 June 2017.	The outstanding imprest is made up of Kshs. 1,083,341.40 which is for former Members of Parliament and staff who are either deceased or were dismissed from the service. Efforts have been made to recover the amounts from their estates. The remaining Kshs. 3,993,359.70 has since been accounted for in full.	Clerk of the Senate/Secretary PSC	Ongoing	Ongoing

PARLIAMENTARY SERVICE COMMISSION**Reports and Financial Statements****For the year ended June 30, 2019**

592	Analytical review of the Notes 4,6 and 7 to the financial statements and the ledger as at 30 June 2017 revealed same variations in account balances totalling Kshs. 95,223,895 . No reconciliation or explanation has been provided for variations.	The Kshs.47,408,916 was for general withholding tax of Ksh.7,826,519.35, VAT withholding Kshs.13,493,998.90 and contractors retention Kshs.26,088,397.90 which were subsequently paid in the financial year 2018/2019. The difference of Kshs. 10,847,654.00 was for surrender of imprest for payment vouchers No.2410, 2357 and 3267 of Kshs. 1,274,550.00, Kshs. 5,612,000.00 and Kshs. 3,961,104.20 respectively which were wrongly classified under Social Benefits instead of Use of Goods now corrected. The remaining difference of Kshs.26,099,671 is an understatement of surrender of imprest which was done after the closure of the financial year.	Clerk of the Senate/Secretary PSC	Resolved	Resolved
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Clerk of the Senate/Secretary
Parliamentary Service Commission
Name: Jeremiah M. Nyegenye, CBS
Ag, Chief Accountant
Name: Johnson N Muyera
ICPAK Member No. 8221

PARLIAMENTARY SERVICE COMMISSION
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Reference	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2018/2019	2017/2018	
		A	B	C	d=a-c		
Construction of buildings							
Maridadi Contractors	11th, Certificate	36,866,324.35	6/24/2019		36,866,324.35	-	
Millicons Limited	CERT. NO. 39TH	158,851,628.29	6/17/2019		158,851,628.29	-	
Westview Plumbers	39th, Certificate	18,646,997.79	19/06/2019		18,646,997.79	-	
ChinaJiangxi Intl K.Ltd	38th A	28,531,287.60	5/22/2019		28,531,287.60	-	
ChinaJiangxi Intl K.Ltd	36th A	2,979,564.85	5/22/2019		2,979,564.85	-	
ChinaJiangxi Intl K.Ltd	37th A	289,940.05	5/22/2019		289,940.05	-	
ChinaJiangxi Intl K.Ltd	38th A	138,559,921.00	5/22/2019		138,559,921.00	-	
ChinaJiangxi Intl K.Ltd	36th A	613,531.20	5/22/2019		613,531.20	-	
ChinaJiangxi Intl K.Ltd	94	750,000.00	5/22/2019		750,000.00	-	
ChinaJiangxi Intl K.Ltd	7753	32,567,623.86	2/18/2019		32,567,623.86	-	
ChinaJiangxi Intl K.Ltd	35thA	34,922,438.20	2/18/2019		34,922,438.20	-	
ChinaJiangxi Intl K.Ltd	35th A	169,598,033.00	2/26/2019		169,598,033.00	-	
Sub-Total		623,177,290.19			623,177,290.19		

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Supply of goods									
The Star Publications Limited	CSAJ/2019/2457		188,084.95	6/26/2019				188,084.95	-
The Star Publications Limited	CSAJ/2019/2376		181,485.48	6/26/2019				181,485.48	-
The Star Publications Limited	CSAJ/2019/2457		338,720.00	6/26/2019				338,720.00	-
Arisan Technologies	0		2,063,500.00	6/28/2019				2,063,500.00	-
Ashetwins Intl Ltd	0		742,156.40	6/28/2019				742,156.40	-
Chincom Slns Ltd	3		889,000.00	6/17/2019				889,000.00	-
Headline Publishers			8,640.00	4/1/2019				8,640.00	-
Jeako Investments Ltd	2		746,000.00	2/18/2019				746,000.00	-
Nairobi Sports House	158469		44,319.00	1/29/2019				44,319.00	-
Nairobi Sports House	2111		922,245.70	12/5/2018				922,245.70	-
Narse Enterprises	243		30,500.00	5/31/2019				30,500.00	-
Narse Enterprises	240		622,800.00	5/26/2019				622,800.00	-
Narse Enterprises	238		481,000.00	5/31/2019				481,000.00	-
Narse Enterprises	241		181,000.00	4/6/2019				181,000.00	-
Nrb Water And Sewerage Co.	2041010820		1,295,579.00	5/20/2019				1,295,579.00	-
Standard Media Group	9003362960		17,301.23	6/19/2019				17,301.23	-

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Standard Media Group	9003823501	407,262.43	6/19/2019		407,262.43	-	
Standard Media Group	9003574896	369,210.37	5/20/2019		369,210.37	-	
Standard Media Group	9003664145	17,301.23	5/29/2019		17,301.23	-	
Standard Media Group	9003360563	17,301.23	5/28/2019		17,301.23	-	
The Star Newspaper	CSA JUN/2019	166,636.67	6/30/2019		166,636.67	-	
The Star Newspaper	CSA J/2019/2531	196,334.29	6/9/2019		196,334.29	-	
Tiabs Investment	526	2,719,400.00	4/8/2019		2,719,400.00	-	
Toyota Kenya	A91237595	8,400,000.00	3/4/2019		8,400,000.00	-	
Sub-Total		21,045,777.98			21,045,777.98		
Supply of services							
Kicc	SINV2221	1,252,800.00	9/1/2015		-	1,252,800.00	
Lake Naivasha Simba	2015120803	415,800.00	12/8/2015		-	415,800.00	
Villa Rosa Kempinski	2380544	568,240.00	1/12/2016		-	568,240.00	
Pago Airways	19588	3,017,590.00	1/14/2016		-	3,017,590.00	
Pago Airways	19170	2,376,140.00	1/15/2016		-	2,376,140.00	
Voi Wildlife Lodge	7439	124,800.00	4/9/2016		-	124,800.00	
Sarova Whitesands	240416	1,135,350.00	4/21/2016		-	1,135,350.00	
Sarova Whitesands	250416	1,700,000.00	4/21/2016		-	1,700,000.00	

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Good Hope	105411	601,950.00	4/30/2016		-	601,950.00	
The Lukenya	105513	177,005.00	5/2/2016		-	177,005.00	
Pinnacle Travel	111665	283,600.00	5/24/2016		-	283,600.00	
Lake Naivasha Simba	356	239,200.00	5/29/2016		-	239,200.00	
Maanzoni Lodge	3101	1,200,000.00	5/29/2016		-	1,200,000.00	
Acacia Premier Hotel	25083	869,700.00	6/7/2016		-	869,700.00	
Pinnacle Travel	113609	396,900.00	6/9/2016		-	396,900.00	
Pago Airways Travel	19584	1,372,140.00	6/10/2016		-	1,372,140.00	
Acacia Premier Hotel	25024	61,110.00	6/12/2016		-	61,110.00	
Maanzoni Lodge	31320	935,375.00	6/20/2016		-	935,375.00	
Prideinn Paradise	2009	1,046,050.00	6/20/2016		-	1,046,050.00	
Serena Beach	1236831	90,000.00	7/9/2016		-	90,000.00	
Travel Plaza	28096	497,970.00	7/17/2016		-	497,970.00	
Maanzoni Lodge	3110	1,114,000.00	8/6/2016		-	1,114,000.00	
Maanzoni Lodge	3857	2,341,180.00	8/17/2016		-	2,341,180.00	
Raydoll Tours	16080329	44,770.00	8/21/2016		-	44,770.00	
Zara'S Travel	3365	565,410.00	8/27/2016		-	565,410.00	
Raydoll Tours	171011/2017	139,930.00	8/29/2016		-	139,930.00	

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Windsor Golf Hotel	94968	1,946,159.00	10/21/2016		-	1,946,159.00	
Pago Airways	19646	25,230.00	10/22/2016		-	25,230.00	
Zara'S Travel	3828	29,495.00	11/7/2016		-	29,495.00	
Zara'S Travel	3744	2,762,095.00	11/9/2016		-	2,762,095.00	
Zara'S Travel	3748	757,955.00	11/17/2016		-	757,955.00	
Good Hope	105408	296,849.00	12/3/2016		-	296,849.00	
Zara'S Travel	TIN 16120149	465,545.00	12/5/2016		-	465,545.00	
Pinnacle Travel	113022	451,100.00	12/8/2016		-	451,100.00	
Pago Airways Travel	19690	81,030.00	1/8/2017		-	81,030.00	
Serena Hotels	1231287	1,553,300.00	1/16/2017		-	1,553,300.00	
Raydoll Tours	17020120	186,820.00	2/16/2017		-	186,820.00	
Raydoll Tours	17020201	174,750.00	2/23/2017		-	174,750.00	
Sarova Lion Hill	66	982,560.00	2/24/2017		-	982,560.00	
Sarova Whitesands	151732	994,051.00	2/24/2017		-	994,051.00	
Sweet Lake Resort	705	660,500.00	2/24/2017		-	660,500.00	
Boma Inn	32678	359,750.00	3/13/2017		-	359,750.00	
Masada Hotel	111	1,069,000.00	3/17/2017		-	1,069,000.00	
Primate Tours And Safaris	373	115,200.00	3/27/2017		-	115,200.00	

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Premier Safaris	TIN-0949	32,475.00	3/30/2017		-	32,475.00	
Primate Tours And Safaris	358	77,920.00	3/30/2017		-	77,920.00	
Acacia Premier Hotel	25084	39,530.00	4/26/2017		-	39,530.00	
Boma Inn	35606	41,900.00	4/29/2017		-	41,900.00	
Naivasha Kongoni	150577	132,000.00	5/15/2017		-	132,000.00	
Primate Tours And Safaris	432	1,657,850.00	5/16/2017		-	1,657,850.00	
Primate Tours And Safaris	770	31,600.00	6/12/2017		-	31,600.00	
Borchs Resort	155	220,000.00	6/16/2017		-	220,000.00	
Mfi Document	KETWA-IN-6158307	1,046,980.43	6/21/2017		-	1,046,980.43	
Mfi Document	KEGEA -IN 6158307	1,046,980.43	6/21/2017		-	1,046,980.43	
Primate Tours And Safaris	506	297,900.00	6/22/2017		-	297,900.00	
Ats Travel	17060016	322,630.00	6/23/2017		-	322,630.00	
Green Bay	42	86,280.00	7/21/2017		-	86,280.00	
Green Bay	3961	29,470.00	7/23/2017		-	29,470.00	
Primate Tours And Safaris	692	251,595.00	8/11/2017		-	251,595.00	
Primate Tours And Safaris	694	359,650.00	8/11/2017		-	359,650.00	
Kicc	SINV4125	986,298.00	9/15/2017		-	986,298.00	
Mfi Document	KETWA-IN-001545	1,046,980.00	9/15/2017		-	1,046,980.00	

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Kusyombunguo	1273	873,000.00	9/17/2017		-	873,000.00	
Lake Naivasha Simba	2016122201	2,132,000.00	10/1/2017		-	2,132,000.00	
Lake Naivasha Panorama	3393	44,000.00	10/3/2017		-	44,000.00	
Primate Tours And Safaris	693	591,950.00	11/8/2017		-	591,950.00	
Mara Ways Tours	5735	589,000.00	11/14/2017		-	589,000.00	
Flight Centre	FCTL-131	318,330.00	11/16/2017		-	318,330.00	
Primate Tours And Safaris	713	684,250.00	11/16/2017		-	684,250.00	
Primate Tours And Safaris	712	76,290.00	11/16/2017		-	76,290.00	
Green Bay	51	315,779.00	11/21/2017		-	315,779.00	
Kicc	SINV-4213	249,232.00	11/22/2017		-	249,232.00	
Primate Tours And Safaris	731	39,800.00	11/23/2017		-	39,800.00	
Mara Ways Tours	5737	64,000.00	11/24/2017		-	64,000.00	
Mara Ways Tours	5740	323,000.00	12/1/2017		-	323,000.00	
Primate Tours And Safaris	731	39,800.00	12/5/2017		-	39,800.00	
Primate Tours And Safaris	641	20,580.00	12/10/2017		-	20,580.00	
Primate Tours And Safaris	640	352,020.00	12/10/2017		-	352,020.00	
Primate Tours And Safaris	790	1,021,880.00	12/13/2017		-	1,021,880.00	
Primate Tours And Safaris	682	241,550.00	11/31/2017		-	241,550.00	

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Flight Centre	FCTL-136	34,190.00	12/14/2017			-	34,190.00	
Deltech Business Systemes Ltd	12426	191,400.00	12/20/2017			-	191,400.00	
Primate Tours And Safaris		221,400.00	12/22/2017			-	221,400.00	
Green Bay	898	80,000.00	1/2/2018			-	80,000.00	
Prima Vera Tours	8020010	132,838.00	1/2/2018			-	132,838.00	
Prima Vera Tours	18020020	132,838.00	1/2/2018			-	132,838.00	
Primate Tours And Safaris	832	201,600.00	1/2/2018			-	201,600.00	
Mara Ways Tours	5743	456,000.00	1/5/2018			-	456,000.00	
Imime Hotel	581	40,000.00	1/8/2018			-	40,000.00	
Prideinn Paradise	18906	48,000.00	1/15/2018			-	48,000.00	
Primate Tours And Safaris	2068	399,000.00	1/15/2018			-	399,000.00	
Premier Safaris	TIN-2177	311,400.00	1/18/2018			-	311,400.00	
Prima Vera Tours	18010064	218,745.00	1/22/2018			-	218,745.00	
Sarova Stanley	299607	24,206.90	1/24/2018			-	24,206.90	
Physical Therapy Services	65281	385,000.00	1/30/2018			-	385,000.00	
Pride Inn Paradise	2009	1,046,056.00	2/3/2018			-	1,046,056.00	
Silver Africa	5483	215,950.00	2/3/2018			-	215,950.00	

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Raydoll Tours	16060254	759,965.00	2/5/2018		-	759,965.00	
Silver Africa	166	90,000.00	2/5/2018		-	90,000.00	
Maraways Tours	5795	589,000.00	2/10/2018		-	589,000.00	
Maraways Tours	5797	418,000.00	2/10/2018		-	418,000.00	
Kenya Airways	10011699	157,760.00	2/11/2018		-	157,760.00	
Kenya Airways	10011680	292,030.00	2/11/2018		-	292,030.00	
Silver Africa	5427	65,300.00	2/16/2018		-	65,300.00	
Silver Africa	5381	429,464.00	2/16/2018		-	429,464.00	
Crowne Plaza	176279	330,000.00	2/20/2018		-	330,000.00	
Prima Vera Tours	18020167	1,984,325.00	2/23/2018		-	1,984,325.00	
Maraways Tours	5747	76,000.00	2/27/2018		-	76,000.00	
Primate Tours And Safaris	941	76,000.00	2/28/2018		-	76,000.00	
Primate Tours And Safaris	939	980,010.00	2/28/2018		-	980,010.00	
Maraways Tours	5748	95,000.00	3/7/2018		-	95,000.00	
Primate Tours And Safaris	1676	69,000.00	3/10/2018		-	69,000.00	
Enashipai Resort	49121	1,590,350.00	3/12/2018		-	1,590,350.00	
Green Bay	966	80,000.00	3/12/2018		-	80,000.00	
Pro Flight Ltd	PF 0660	1,284,400.00	3/12/2018		-	1,284,400.00	

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Pro Flight Ltd	PF-0661	895,856.00	3/12/2018			-	895,856.00	
Safari Park Hotel	126363	1,340,000.00	3/13/2018			-	1,340,000.00	
Sarova Whitesands	16221	1,068,030.00	3/13/2018			-	1,068,030.00	
Englishpoint	13180	2,995,870.00	3/19/2018			-	2,995,870.00	
Fly Beyond Africa	981	108,000.00	3/21/2018			-	108,000.00	
Premier Safaris	TIN2343	4,863,245.00	3/21/2018			-	4,863,245.00	
Enashipai Resort	49391	740,000.00	3/25/2018			-	740,000.00	
Steadfast Tours	20170114	98,000.00	3/28/2018			-	98,000.00	
Flying Blue Tours And Travels	Inv 020129	4,181,470.00	3/30/2018			-	4,181,470.00	
Prideinn Flamingo	3671	795,800.00	4/4/2018			-	795,800.00	
Lake Naivasha Simba	2018040207	1,578,000.00	4/5/2018			-	1,578,000.00	
Englishpoint	15408	32,000.00	4/7/2018			-	32,000.00	
Flamingo By Prideinn	3937	767,500.00	4/10/2018			-	767,500.00	
Primate Tours And Safaris	1075	72,000.00	4/10/2018			-	72,000.00	
Flight Centre	FC TL 187	196,280.00	4/12/2018			-	196,280.00	
Prideinn Flamingo	3937	767,500.00	4/17/2018			-	767,500.00	
Masada Hotel	1011	444,000.00	4/19/2018			-	444,000.00	

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Flight Centre	FCTL-144	2,580,715.00	4/30/2018		-	2,580,715.00	
Green Bay	52	38,075.00	5/2/2018		-	38,075.00	
Sovereign Hotel	3385	254,900.00	5/2/2018		-	254,900.00	
Boma Inn	42421	245,600.00	5/4/2018		-	245,600.00	
Flight Centre	FCTL149	198,000.00	5/7/2018		-	198,000.00	
Fly Beyond Africa	1023	75,000.00	5/9/2018		-	75,000.00	
Primate Tours And Safaris	5808	120,000.00	5/11/2018		-	120,000.00	
Primate Tours And Safaris	1752	360,000.00	5/11/2018		-	360,000.00	
Pro Flight Ltd	PF0651	1,485,120.00	5/11/2018		-	1,485,120.00	
Primate Tours And Safaris	1234	1,370,660.00	5/14/2018		-	1,370,660.00	
Primate Tours And Safaris	1245	570,000.00	5/14/2018		-	570,000.00	
Primate Tours And Safaris	1243	270,000.00	5/14/2018		-	270,000.00	
Primate Tours And Safaris	1234	1,370,660.00	5/14/2018		-	1,370,660.00	
Steadfast Tours	20170115	245,000.00	5/14/2018		-	245,000.00	
Kenya Airways	10002617	71,280.00	5/15/2018		-	71,280.00	
Pro Flight Ltd	PF- 0547	734,864.00	5/17/2018		-	734,864.00	
Silver Africa	5712	37,000.00	5/17/2018		-	37,000.00	
Englishpoint	15628	34,400.00	5/19/2018		-	34,400.00	

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Serena Beach	1433654	692,880.00	5/20/2018			-	692,880.00	
Prideinn Paradise	23477	1,125,000.00	5/21/2018			-	1,125,000.00	
Prima Vera Tours	18050136	107,549.00	5/21/2018			-	107,549.00	
Primate Tours And Safaris	1283	270,000.00	5/21/2018			-	270,000.00	
Primate Tours And Safaris	1244	288,000.00	5/24/2018			-	288,000.00	
Primate Tours And Safaris	1284	133,000.00	5/24/2018			-	133,000.00	
Silver Africa	5708	90,000.00	5/24/2018			-	90,000.00	
Silver Africa	5712	37,000.00	5/24/2018			-	37,000.00	
Hotel Jannataan	59	132,000.00	5/25/2018			-	132,000.00	
Primate Tours And Safaris	1321	1,810,650.00	5/25/2018			-	1,810,650.00	
Prideinn Paradise	23929	3,512,480.00	5/28/2018			-	3,512,480.00	
Pridseinn Paradise	23928	1,513,000.00	5/28/2018			-	1,513,000.00	
Primate Tours And Safaris	713	684,250.00	5/28/2018			-	684,250.00	
Maraways Tours	5762	570,000.00	5/29/2018			-	570,000.00	
Sarova Salt Lick	78093	192,200.12	5/31/2018			-	192,200.12	
Sarova Stanley	9800	195,000.00	5/31/2018			-	195,000.00	
Sarova Woodlands	6395	1,738,600.00	5/31/2018			-	1,738,600.00	
Maraways Tours	5764	114,000.00	6/5/2018			-	114,000.00	

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Prideinn Flamingo	4739	130,000.00	6/5/2018		-	130,000.00	
Englishpoint	15017	246,050.00	6/6/2018		-	246,050.00	
Kenya Airways	10005817	238,965.00	6/7/2018		-	238,965.00	
Mara Ways Tours	5768	54,000.00	6/13/2018		-	54,000.00	
Green Bay	1085	92,000.00	6/14/2018		-	92,000.00	
Burchs Resort	228	168,000.00	6/19/2018		-	168,000.00	
Lake Naivasha Simba	2016091507	916,500.00	6/20/2018		-	916,500.00	
Lake Naivasha Simba	2018051701	1,000,000.00	6/20/2018		-	1,000,000.00	
Acacia Premier Hotel	26327	182,000.00	6/24/2018		-	182,000.00	
Primate Tours And Safaris	2532	216,000.00	6/24/2018		-	216,000.00	
Primate Tours And Safaris	2502	440,000.00	6/25/2018		-	440,000.00	
Flight Centre	FCTL-146	198,000.00	6/30/2018		-	198,000.00	
Acacia Premier Hotel	26100	14,500.00	7/5/2018		14,500.00	-	
Sarova Stanley	302306	227,500.00	7/5/2018		227,500.00	-	
Prima Vera Tours	8060001	345,120.00	7/6/2018		345,120.00	-	
Acacia Premier Hotel	26326	274,190.00	7/7/2018		274,190.00	-	
Flybeyond Africa Ltd	1344	1,050,000.00	7/8/2018		1,050,000.00	-	
Pro Flight Ltd	591	1,735,760.00	7/9/2018		1,735,760.00	-	

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Kenya Airways	10012079	192,710.00	7/11/2018		192,710.00	-	
Kenya Airways	10012098	109,995.00	7/11/2018		109,995.00	-	
Sarova Woodlands	8006	386,000.00	7/16/2018		386,000.00	-	
Kenya Airways Ltd	10006203	750,080.00	7/17/2018		750,080.00	-	
Safari Park Hotel	150202	256,320.00	7/24/2018		256,320.00	-	
Bobo Tours	641	112,000.00	7/27/2018		112,000.00	-	
Primate Tours And Safaris	1498	160,500.00	7/31/2018		160,500.00	-	
Intercontinental	5019	434,350.00	8/11/2018		434,350.00	-	
Englishpoint	17219	1,105,210.00	8/12/2018		1,105,210.00	-	
Kenya Airways	10007472	39,655.00	8/13/2018		39,655.00	-	
Maraways Tours	5780	1,020,000.00	8/13/2018		1,020,000.00	-	
Primate Tours And Safaris	1557	230,000.00	8/23/2018		230,000.00	-	
Primate Tours And Safaris	1553	95,000.00	8/27/2018		95,000.00	-	
Primate Tours And Safaris	1549	111,000.00	8/27/2018		111,000.00	-	
Primate Tours And Safaris	1555	736,000.00	8/27/2018		736,000.00	-	
Primate Tours And Safaris	1556	540,000.00	8/27/2018		540,000.00	-	
Green Bay	71	220,140.00	8/29/2018		220,140.00	-	
Green Bay	73	48,000.00	8/29/2018		48,000.00	-	

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Copy Cat Limited	KRINOA18502686	827,892.00	9/4/2018		827,892.00	-	
Maraways Tours	5759	152,000.00	9/5/2018		152,000.00	-	
Pro Flight Ltd	PF-609	1,587,248.00	9/7/2018		1,587,248.00	-	
Mara Ways Tours	5799	56,999.00	9/10/2018		56,999.00	-	
Boma Inn	45944	25,000.00	9/13/2018		25,000.00	-	
African Touch Safaris Ltd	TIN0118090641	182,444.00	9/17/2018		182,444.00	-	
Primate Tours And Safaris	1629	448,600.00	9/17/2018		448,600.00	-	
Ats Travel	118090885	14,555.00	9/24/2018		14,555.00	-	
Nys-Mechanical &Transport	MTB/TPT/3/5/4(148)	186,400.00	9/25/2018		186,400.00	-	
Primate Tours And Safaris	1553	95,000.00	9/26/2018		95,000.00	-	
Primate Tours And Safaris	1552	432,000.00	9/26/2018		432,000.00	-	
Primate Tours And Safaris	1548	138,000.00	9/26/2018		138,000.00	-	
Primate Tours And Safaris	1630	128,000.00	9/26/2018		128,000.00	-	
Primate Tours And Safaris	1587	986,000.00	9/26/2018		986,000.00	-	
Primate Tours And Safaris	1633	425,000.00	9/26/2018		425,000.00	-	
Primate Tours And Safaris	2179	323,000.00	10/2/2018		323,000.00	-	
Maraways Tours	5799	133,000.00	10/8/2018		133,000.00	-	
Mediamax Network Ltd	INV47162	292,320.00	10/8/2018		292,320.00	-	

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Fly Beyond Africa	981	108,000.00	10/9/2018		108,000.00	-	
Maraways Tours	5789	152,000.00	10/9/2018		152,000.00	-	
Royal Media Services Ltd	373497	1,392,000.00	10/9/2018		1,392,000.00	-	
Royal Media Services Ltd	0	1,160,000.00	10/9/2018		1,160,000.00	-	
Crown Plaza	167326/167490	705,517.00	10/10/2018		705,517.00	-	
Maraways Tours	5812	1,054,000.00	10/12/2018		1,054,000.00	-	
Maraways Tours	5826	114,000.00	10/12/2018		114,000.00	-	
Silver Africa	5983	1,766,996.00	10/15/2018		1,766,996.00	-	
Pewin Drycleaners	157	469,590.00	10/22/2018		469,590.00	-	
Fly Beyond Africa	1206	542,000.00	10/23/2018		542,000.00	-	
Kenya Airways	10011240	764,330.00	10/23/2018		764,330.00	-	
Maraways Tours	5803	95,000.00	10/23/2018		95,000.00	-	
Standard Media Group	80057949	696,000.00	10/23/2018		696,000.00	-	
Bobo Tours	701	444,326.00	10/24/2018		444,326.00	-	
Green Bay	78	107,220.00	10/26/2018		107,220.00	-	
Green Bay	79	540,640.00	10/26/2018		540,640.00	-	
Mfi Document	KETWA-IN-005268	2,555,292.08	10/29/2018		2,555,292.08	-	
Boma Inn	46960	112,500.00	10/30/2018		112,500.00	-	

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Maraways Tours	5805	152,000.00	10/30/2018		152,000.00	-	
Kone Kenya Ltd	Kone /20180037	3,369,086.00	11/1/2018		3,369,086.00	-	
Boma Inn	47454	200,000.00	11/3/2018		200,000.00	-	
Maraways Tours	5858	1,054,000.00	11/4/2018		1,054,000.00	-	
Primate Tours And Safaris	2531	288,000.00	11/6/2018		288,000.00	-	
Kenya Airways	10012098	109,995.00	11/7/2018		109,995.00	-	
Flight Centre	FCTL-166	295,510.00	11/12/2018		295,510.00	-	
Kenya Airways	10013827	310,425.00	11/12/2018		310,425.00	-	
Kenya Airways	10013814	35,445.00	11/12/2018		35,445.00	-	
Maraways Tours	5813	190,000.00	11/13/2018		190,000.00	-	
Silver Africa	6041	113,700.00	11/14/2018		113,700.00	-	
Maraways Tours	5815	1,216,000.00	11/19/2018		1,216,000.00	-	
Merica Hotel	48724	274,350.00	11/20/2018		274,350.00	-	
Kenya Airways	10012995	112,470.00	11/23/2018		112,470.00	-	
Flight Centre	FCTL-163	144,990.00	11/26/2018		144,990.00	-	
Mara Ways Tours	5739	76,000.00	11/29/2018		76,000.00	-	
Primate Tours And Safaris	1925	250,000.00	11/29/2018		250,000.00	-	
Primate Tours And Safaris	1924	450,000.00	11/29/2018		450,000.00	-	

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Primate Tours And Safaris	491	1,038,350.00	11/29/2018		1,038,350.00	-	
Prideinn Flamingo	8174	63,000.00	11/30/2018		63,000.00	-	
Crown Plaza	174376	210,000.00	12/2/2018		210,000.00	-	
Lake Naivasha Simba	43	276,000.00	12/3/2018		276,000.00	-	
Greenbay	59	2,364,870.00	12/4/2018		2,364,870.00	-	
Mara Wyas Tours	5825	608,000.00	12/4/2018		608,000.00	-	
Sarova Shaba	2	1,020,799.00	12/4/2018		1,020,799.00	-	
Primate Tours And Safaris	2504	46,000.00	12/6/2018		46,000.00	-	
Maraways Tours	5800	1,020,000.00	12/10/2018		1,020,000.00	-	
The Travel Hub	3312	201,600.00	12/10/2018		201,600.00	-	
Flight Centre	FCTL 134	59,085.00	12/11/2018		59,085.00	-	
Maraways Tours	5827	1,019,999.00	12/11/2018		1,019,999.00	-	
Englishpoint	19752	157,500.00	12/14/2018		157,500.00	-	
Windsor Golf Hotel	2038	258,100.00	12/16/2018		258,100.00	-	
Primate Tours And Safaris	1993	72,000.00	12/17/2018		72,000.00	-	
Primate Tours And Safaris	1994	72,000.00	12/17/2018		72,000.00	-	
Primate Tours And Safaris	1987	144,000.00	12/17/2018		144,000.00	-	
Maraways Tours	5828	228,000.00	12/18/2018		228,000.00	-	

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Primate Tours And Safaris	1995	144,000.00	12/18/2018		144,000.00	-	
Zara'S Travel	3749	691,680.00	12/21/2018		691,680.00	-	
Maraways Tours	5813	570,000.00	12/27/2018		570,000.00	-	
Prideinn Paradise	33205	105,000.00	1/2/2019		105,000.00	-	
Acacia Premier Hotel	29624	150,000.00	1/7/2019		150,000.00	-	
Acacia Premier Hotel	38798	333,500.00	1/7/2019		333,500.00	-	
Amacec Ltd	AMK2019/07	492,997.00	1/8/2019		492,997.00	-	
Kenya Commercial Bank	12334	1,581,150.00	1/8/2019		1,581,150.00	-	
Maraways Tours	5831	570,000.00	1/8/2019		570,000.00	-	
Maraways Tours	5833	1,020,000.00	1/14/2019		1,020,000.00	-	
Sarova Whitesands	315262	290,000.00	1/16/2019		290,000.00	-	
Grand Royol Swiss	517	280,000.00	1/21/2019		280,000.00	-	
Kenya Airways	10012049	299,919.00	1/23/2019		299,919.00	-	
Kenya Airways	10016218	796,749.00	1/25/2019		796,749.00	-	
Maraways Tours	5835	238,000.00	1/25/2019		238,000.00	-	
Lake Naivasha Simba	2019012203	3,138,000.00	1/26/2019		3,138,000.00	-	
Grand Royol Swiss	496	28,000.00	1/28/2019		28,000.00	-	
Lake Naivasha Simba	75	3,937,500.00	1/29/2019		3,937,500.00	-	

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Maraways Tours	5836	646,000.00	1/29/2019		646,000.00	-	
Hilton Garden	34185	4,434,500.00	2/4/2019		4,434,500.00	-	
Lake Naivasha Simba	91	2,362,500.00	2/4/2019		2,362,500.00	-	
Primate Tours And Safaris	2114	47,400.00	2/5/2019		47,400.00	-	
Primate Tours And Safaris	2391	288,000.00	2/5/2019		288,000.00	-	
Primate Tours And Safaris	2392	69,000.00	2/5/2019		69,000.00	-	
Primate Tours And Safaris	2114	47,400.00	2/5/2019		47,400.00	-	
Primate Tours And Safaris	2379	260,000.00	2/5/2019		260,000.00	-	
Lake Naivasha Simba	2018020503	2,400,000.00	2/6/2019		2,400,000.00	-	
Fortress Eng. Ltd	175	606,680.00	2/12/2019		606,680.00	-	
Mara Ways Tours	5839	1,140,000.00	2/13/2019		1,140,000.00	-	
Maraways Tours	5838	1,020,000.00	2/13/2019		1,020,000.00	-	
Crown Plaza	200806	89,500.00	2/15/2019		89,500.00	-	
Masada Hotel	1380	1,007,000.00	2/17/2019		1,007,000.00	-	
Burchs Resort	140	424,000.00	2/19/2019		424,000.00	-	
Flight Centre	FCTL-170	56,000.00	2/19/2019		56,000.00	-	
Kenya Airways	10017253	300,220.00	2/19/2019		300,220.00	-	
Masada Hotel	1370	1,177,500.00	2/19/2019		1,177,500.00	-	

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Pro Flight Ltd	686	1,511,536.00	2/20/2019		1,511,536.00	-	
Kenya Airways	1 0017421	1,956,445.00	2/21/2019		1,956,445.00	-	
Pewin Drycleaners	163	669,765.00	2/21/2019		669,765.00	-	
Kenya Airways	1 0017454	1,842,034.00	2/22/2019		1,842,034.00	-	
Geoelectromech Services	24/02/19	2,100,000.00	2/24/2019		2,100,000.00	-	
Primate Tours And Safaris	2173	460,000.00	2/26/2019		460,000.00	-	
Primate Tours And Safaris	2172	1,242,000.00	2/26/2019		1,242,000.00	-	
Primate Tours And Safaris	2172	1,242,000.00	2/26/2019		1,242,000.00	-	
Pro Flight Ltd	PF- 0686	1,511,536.00	2/26/2019		1,511,536.00	-	
Bobo Tours	1001	144,000.00	2/27/2019		144,000.00	-	
Primate Tours And Safaris	2174	570,000.00	2/27/2019		570,000.00	-	
Wilderness Lodges	6456	648,000.00	2/27/2019		648,000.00	-	
Sarova Shaba	67	467,998.00	2/28/2019		467,998.00	-	
Maraways Tours	5829	589,000.00	3/1/2019		589,000.00	-	
Carnivore Nairobi	843	290,850.00	3/4/2019		290,850.00	-	
Primate Tours And Safaris	2294	494,000.00	3/4/2019		494,000.00	-	
Thika Greens Ltd	TGL/10221/2019	46,400.00	3/4/2019		46,400.00	-	
Sarova Stanley	324335	73,300.00	3/6/2019		73,300.00	-	

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Sarova Whitesands	327023	203,000.00	3/6/2019		203,000.00	-	
Maraways Tours	5845	570,000.00	3/11/2019		570,000.00	-	
Maraways Tours	5846	3,651,000.00	3/11/2019		3,651,000.00	-	
Maraways Tours	5847	1,140,000.00	3/12/2019		1,140,000.00	-	
Maraways Tours	5849	1,020,000.00	3/13/2019		1,020,000.00	-	
Premier Safaris	TIN-1273	452,320.00	3/13/2019		452,320.00	-	
Imperial Hotel	59483	106,000.00	3/14/2019		106,000.00	-	
Primate Tours And Safaris	2204	24,000.00	3/14/2019		24,000.00	-	
Prideinn Flamingo	10258	455,035.00	3/18/2019		455,035.00	-	
Maraways Tours	5792	247,000.00	3/20/2019		247,000.00	-	
Cityscape Trends Services Ltd	4414	256,597.00	3/22/2019		256,597.00	-	
Sarova Stanley	321343	160,000.00	3/22/2019		160,000.00	-	
Dt. Dobie	16157106	23,700.00	3/25/2019		23,700.00	-	
Primate Tours And Safaris	2239	448,000.00	3/25/2019		448,000.00	-	
Primate Tours And Safaris	2231	934,600.00	3/25/2019		934,600.00	-	
Primate Tours And Safaris	2238	1,565,800.00	3/25/2019		1,565,800.00	-	
Primate Tours And Safaris	2241	115,000.00	3/25/2019		115,000.00	-	

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Kone Ltd	930201255	400,500.25	4/8/2019		400,500.25	-	
Nation Media Group Limited	103976	870,000.00	4/10/2019		870,000.00	-	
Maraways Tours	5857	171,000.00	4/11/2019		171,000.00	-	
Maraways Tours	5856	589,000.00	4/11/2019		589,000.00	-	
Primate Tours And Safaris	2319	1,050,000.00	4/11/2019		1,050,000.00	-	
Mara Ways Tours	5847	1,140,000.00	4/12/2019		1,140,000.00	-	
Digital Marine Ship	41005	106,000.00	4/15/2019		106,000.00	-	
Enashipai Resort		808,500.00	4/15/2019		808,500.00	-	
Flight Centre	FCTL187	1,495,456.00	4/16/2019		1,495,456.00	-	
Flight Centre	FCTL185	1,057,728.00	4/16/2019		1,057,728.00	-	
Kenya Airways	10020288	1,323,004.00	4/16/2019		1,323,004.00	-	
Kenya Airways	10020299	186,400.00	4/16/2019		186,400.00	-	
Flight Centre	FCTL181	96,620.00	4/17/2019		96,620.00	-	
Ats Travel	119040719	1,680,870.00	4/23/2019		1,680,870.00	-	
Flight Centre	FCTL186	227,285.00	4/23/2019		227,285.00	-	
Kenya Airways	10020496	396,440.00	4/23/2019		396,440.00	-	
Pro Flight Ltd	PF-0714	3,070,496.00	4/25/2019		3,070,496.00	-	

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Pro Flight Ltd	PF-0711	1,317,056.00	4/25/2019		1,317,056.00	-	
Pro Flight Ltd	PF-0712	1,298,336.00	4/25/2019		1,298,336.00	-	
Bahari Dhow	1051	198,000.00	4/26/2019		198,000.00	-	
Ask Society	13162	106,750.00	4/29/2019		106,750.00	-	
Mara Ways Tours	5862	476,000.00	4/29/2019		476,000.00	-	
Primate Tours And Safaris	2380	414,000.00	4/29/2019		414,000.00	-	
Pewin Drycleaners	167	1,989,718.00	5/2/2019		1,989,718.00	-	
Pewin Drycleaners	160	167,897.00	5/2/2019		167,897.00	-	
Primate Tours And Safaris	2381	230,000.00	5/2/2019		230,000.00	-	
Digital Marine Ship	41001	360,000.00	5/3/2019		360,000.00	-	
Enashipai Resort & Spa	59574	1,662,750.00	5/3/2019		1,662,750.00	-	
Fly Beyond Africa	1268	1,050,000.00	5/3/2019		1,050,000.00	-	
Hilton Garden Inn	38007	2,782,500.00	5/3/2019		2,782,500.00	-	
Kenya Airways	10017991	95,204.00	5/3/2019		95,204.00	-	
Maraways Tours	5844	1,944,000.00	5/3/2019		1,944,000.00	-	
Telkom	AUT/0190306/000713 3	22,643.21	5/3/2019		22,643.21	-	
Fly Beyond Africa	1287	1,050,000.00	5/4/2019		1,050,000.00	-	
Symaty Trading Co. Ltd	65	1,690,800.00	5/5/2019		1,690,800.00	-	

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Lake Naivasha Simba	2018050402	799,500.00	5/6/2019	799,500.00	-	
Primate Tours And Safaris	2392	69,000.00	5/6/2019	69,000.00	-	
Maraways Tours	5864	513,000.00	5/7/2019	513,000.00	-	
Pewin Drycleaners	17943	1,510,311.00	5/7/2019	1,510,311.00	-	
Patom	PSC 221	164,105.00	5/8/2019	164,105.00	-	
Copycat	305123	118,365.40	5/9/2019	118,365.40	-	
Mfi Document	KETWA-IN-005605	557,524.76	5/9/2019	557,524.76	-	
Mfi Document	KETWA-IN-005604	557,524.76	5/9/2019	557,524.76	-	
Mfi Document	KETWA-IN-005603	557,524.76	5/9/2019	557,524.76	-	
The Government Printer	434	55,795.00	5/9/2019	55,795.00	-	
Kenya Airways	10021352	1,023,295.00	5/13/2019	1,023,295.00	-	
Kenya Airways	10021350	153,700.00	5/13/2019	153,700.00	-	
Kenya Airways	10021356	113,505.00	5/13/2019	113,505.00	-	
Kenya Airways	10021348	109,965.00	5/13/2019	109,965.00	-	
Panari Resort	14870	75,000.00	5/14/2019	75,000.00	-	
Primate Tours And Safaris	2412	690,000.00	5/14/2019	690,000.00	-	
Flight Centre	FCTL191	1,559,034.00	5/15/2019	1,559,034.00	-	
Digital Marine Ship	41008	100,000.00	5/16/2019	100,000.00	-	

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Pewin Drycleaners	17962	1,439,190.50	5/17/2019		1,439,190.50	-	
Pewin Drycleaners	17933	77,990.00	5/17/2019		77,990.00	-	
Sarova Whitesands	325654	459,000.00	5/17/2019		459,000.00	-	
Kitui Cottage	4646	80,000.00	5/18/2019		80,000.00	-	
Masada Hotel	1567	877,000.00	5/21/2019		877,000.00	-	
Nation Media Group Limited	1000113622	242,626.00	5/22/2019		242,626.00	-	
Nburumah Tours	1886	116,000.00	5/22/2019		116,000.00	-	
Ngurumah Tours	1900	132,240.00	5/22/2019		132,240.00	-	
Sarova Whitesands	16221	1,068,030.00	5/22/2019		1,068,030.00	-	
Nation Media Group Limited	103976	870,000.00	5/23/2019		870,000.00	-	
Commissioner Of Vat(Boma)	18549275	140,658.60	5/24/2019		140,658.60	-	
Kenya Airways	10021878	582,205.00	5/24/2019		582,205.00	-	
Kenya Airways	10021859	334,560.00	5/24/2019		334,560.00	-	
Liquid Telecom	25024	706,440.00	5/27/2019		706,440.00	-	
Liquid Telecom	25023	706,440.00	5/27/2019		706,440.00	-	
Liquid Telecom	25022	706,440.00	5/27/2019		706,440.00	-	
Ngurumah Tours	1914	139,200.00	5/27/2019		139,200.00	-	

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Nation Media Group Limited	1000115232	242,626.00	5/28/2019		242,626.00	-	
City Scope Trends	4468	171,065.00	5/29/2019		171,065.00	-	
Standard Media Group	80067523	242,625.60	5/29/2019		242,625.60	-	
Standard Media Group	80067775	242,625.60	5/29/2019		242,625.60	-	
Mfi Document	KEGEA-IN-6165594	557,524.00	5/30/2019		557,524.00	-	
Crowne Plaza	206328	266,800.00	5/31/2019		266,800.00	-	
Kenya Airways	10022241	115,875.00	5/31/2019		115,875.00	-	
Kenya Airways	10022255	320,765.00	5/31/2019		320,765.00	-	
Kenya Airways	10022261	141,875.00	5/31/2019		141,875.00	-	
Kenya Airways	10022258	321,825.00	5/31/2019		321,825.00	-	
Kenya Airways	10022264	610,920.00	5/31/2019		610,920.00	-	
Kenya Airways	10022268	379,685.00	5/31/2019		379,685.00	-	
Kenya Airways	10022273	282,725.00	5/31/2019		282,725.00	-	
Kenya Airways	10022205	81,285.00	5/31/2019		81,285.00	-	
Kenya Airways	10022239	3,167,937.00	5/31/2019		3,167,937.00	-	
Kenya Airways	10022235	5,107,550.00	5/31/2019		5,107,550.00	-	
Kenya Airways	1002227	1,367,160.00	5/31/2019		1,367,160.00	-	

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Toyota Kenya Ltd	3000879307	55,486.40	5/31/2019		55,486.40	-	
Lake Naivasha Simba	400	289,800.00	6/1/2019		289,800.00	-	
Gelian Investment	21910	80,630.00	6/5/2019		80,630.00	-	
Primate Tours And Safaris	2390	644,000.00	6/5/2019		644,000.00	-	
Capital Communications	313	601,875.00	6/6/2019		601,875.00	-	
Fly Beyond Africa	1324	1,049,999.00	6/6/2019		1,049,999.00	-	
Green Bay	89	4,574,105.00	6/6/2019		4,574,105.00	-	
Kenya Airways	1002266	239,160.00	6/6/2019		239,160.00	-	
Safari Park Hotel	163758	40,000.00	6/6/2019		40,000.00	-	
Kenya Airways	10022672	90,250.00	6/7/2019		90,250.00	-	
Kenya Airways	10022664	914,380.00	6/7/2019		914,380.00	-	
Kenya Airways	10022668	192,275.00	6/7/2019		192,275.00	-	
Kenya Airways	10022660	2,035,815.00	6/7/2019		2,035,815.00	-	
Kenya Airways	10022647	210,240.00	6/7/2019		210,240.00	-	
Kenya Airways	10022675	167,805.00	6/7/2019		167,805.00	-	
Flight Centre	FCTL-197	147,924.00	6/8/2019		147,924.00	-	
Maraways Tours	5786	589,000.00	6/9/2019		589,000.00	-	
Burchs Resort	534	224,000.00	6/10/2019		224,000.00	-	

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Legal Counsel Fee	200	1,392,000.00	6/11/2019		1,392,000.00	-	
Standard Media Group	80068111	242,625.60	6/11/2019		242,625.60	-	
Kenya Airways	10022971	282,165.00	6/12/2019		282,165.00	-	
Kenya Airways	10022965	7,161,625.00	6/12/2019		7,161,625.00	-	
Kenya Airways	10022973	113,590.00	6/12/2019		113,590.00	-	
Kenya Airways	10022967	936,270.00	6/12/2019		936,270.00	-	
Kenya Airways	10022969	282,930.00	6/12/2019		282,930.00	-	
Kenya Airways	10022973	113,590.00	6/12/2019		113,590.00	-	
Primate Tours And Safaris	2500	92,000.00	6/12/2019		92,000.00	-	
Genex Cleaning Service Ltd	165	51,380.00	6/13/2019		51,380.00	-	
Bright Concept Ventures		379,000.00	6/14/2019		379,000.00	-	
Lake Naivasha Simba	201806165	954,000.00	6/17/2019		954,000.00	-	
Nickden Vision		644,000.00	6/17/2019		644,000.00	-	
Stanklean Commercials	266	2,309,000.00	6/17/2019		2,309,000.00	-	
Flight Centre	FCTL 196	3,408,910.00	6/18/2019		3,408,910.00	-	
Fortress Eng. Ltd	182	320,540.00	6/18/2019		320,540.00	-	
Nation Media Group Limited	1026289201905	613,165.00	6/18/2019		613,165.00	-	

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Nation Media Group Limited	1000120249	242,626.00	6/18/2019	242,626.00	-	
Nation Media Group Limited	1000119820	242,626.00	6/18/2019	242,626.00	-	
Nation Media Group Limited	1000119501	242,626.00	6/18/2019	242,626.00	-	
Dt Dobie	16157106	89,900.00	6/19/2019	89,900.00	-	
Lake Naivasha Resort	283	5,000,000.00	6/19/2019	5,000,000.00	-	
Lake Naivasha Simba	2019042602	165,000.00	6/19/2019	165,000.00	-	
Lake Naivasha Simba	2019050106	5,569,500.00	6/19/2019	5,569,500.00	-	
Nation Media Group Limited	1000121499	242,626.00	6/19/2019	242,626.00	-	
Nation Media Group Limited	10268920191906	618,603.00	6/19/2019	618,603.00	-	
Kilukumi And Co Advocates	017/2014	1,392,000.00	6/20/2019	1,392,000.00	-	
Prideinn Paradise	38958	285,000.00	6/21/2019	285,000.00	-	
Sarova Taita Hills	47781	387,900.00	6/21/2019	387,900.00	-	
Toyota Kenya	RQ 5432	227,891.00	6/21/2019	227,891.00	-	
Toyota Kenya	3000886190	300,158.00	6/21/2019	300,158.00	-	
Carnivore, Nairobi	RQ 5445	290,850.00	6/22/2019	290,850.00	-	
Kspca	RQ 5446	59,500.00	6/22/2019	59,500.00	-	
Digital Marine Ship	17/09/DM/18	288,000.00	6/24/2019	288,000.00	-	

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Standard Media Group	80066917	1,160,000.00	6/24/2019		1,160,000.00	-	
The Crable	2022025	225,000.00	6/24/2019		225,000.00	-	
Flight Centre	FCTL 148	765,840.00	6/25/2019		765,840.00	-	
Green Bay	90	259,020.00	6/25/2019		259,020.00	-	
Nation Media Group Limited	1019	643,999.00	6/25/2019		643,999.00	-	
S&C	400119	6,025,759.00	6/25/2019		6,025,759.00	-	
Sawela Lodges	19764	230,000.00	6/25/2019		230,000.00	-	
Digital Marine Ship	41009	876,384.00	6/26/2019		876,384.00	-	
Hilton Garden	38007	2,782,500.00	6/26/2019		2,782,500.00	-	
Hilton Garden Inn	37482	2,607,500.00	6/26/2019		2,607,500.00	-	
Le Savanna	3403A	680,000.00	6/26/2019		680,000.00	-	
Pkf Consulting Ltd	4046	1,250,000.00	6/26/2019		1,250,000.00	-	
Flying Blue Tours And Travels	20214	293,600.00	6/27/2019		293,600.00	-	
Ngurumah Tours	1991	815,480.00	6/27/2019		815,480.00	-	
Pkf Consulting Ltd	1519	1,250,000.00	6/27/2019		1,250,000.00	-	
Standard Media Group	80066974	1,740,000.00	6/27/2019		1,740,000.00	-	
All Tymes Tents	13550	750,554.00	6/28/2019		750,554.00	-	

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Primate Tours And Safaris	2550	768,000.00	6/28/2019		768,000.00	-	
Primate Tours And Safaris	2121	36,000.00	7/2/2019		36,000.00	-	
Digital Marine Ship	41007	600,000.00	7/5/2019		600,000.00	-	
Kenya Literature Bureau		526,640.00	7/5/2019		526,640.00	-	
Mara Ways Tours	5855	988,000.00	7/5/2019		988,000.00	-	
Ocean Beach Resort	25042019	450,000.00	7/5/2019		450,000.00	-	
Pro Flight Ltd	PF-0738	986,336.00	7/6/2019		986,336.00	-	
Pro Flight Ltd	PF-0738	718,016.00	7/6/2019		718,016.00	-	
Pro Flight Ltd	PF-0734	965,536.00	7/6/2019		965,536.00	-	
Pro Flight Ltd	PF-0728	718,016.00	7/6/2019		718,016.00	-	
Great North Resort	2019/003	134,000.00	8/3/2019		134,000.00	-	
Mara Ways Tours	5854	228,000.00	8/4/2019		228,000.00	-	
Mara Ways Tours	5828	228,000.00	8/4/2019		228,000.00	-	
Fly Beyond Africa	1300	1,049,999.00	8/5/2019		1,049,999.00	-	
Grand Royal Swiss	642	955,000.00	8/5/2019		955,000.00	-	
Pinnacle Travel	113028	2,159,040.00	8/5/2019		2,159,040.00	-	
Flight Centre	fccl 167	74,200.00	9/1/2019		74,200.00	-	
The Majlis Lamu	5917	600,000.00	9/2/2019		600,000.00	-	

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Digital Marine Ship	41003	318,000.00	9/4/2019		318,000.00	-	
Digital Marine Ship	41004	134,000.00	9/4/2019		134,000.00	-	
Primate Tours And Safaris	2279	228,000.00	9/4/2019		228,000.00	-	
Windsor Golf Hotel	59579	40,100.00	9/4/2019		40,100.00	-	
Flight Centre	factl 192	983,574.00	9/5/2019		983,574.00	-	
Wachabra International	91	1,340,000.00	9/5/2019		1,340,000.00	-	
Sarova Woodlands	309085	591,900.00	10/1/2019		591,900.00	-	
Primate Tours And Safaris	2318	483,000.00	10/4/2019		483,000.00	-	
Primate Tours And Safaris	2320	756,000.00	10/4/2019		756,000.00	-	
Ngurumah Tours	1867	306,240.00	10/5/2019		306,240.00	-	
Pro Flight Ltd	PF-0735	952,956.00	10/6/2019		952,956.00	-	
Pro Flight Ltd	PF-0736	951,808.00	10/6/2019		951,808.00	-	
Crowne Plaza	201117	130,000.00	11/2/2019		130,000.00	-	
Grand Royal Swiss	684	14,000.00	11/3/2019		14,000.00	-	
Safari Park Hotel	160279	184,100.00	11/3/2019		184,100.00	-	
Primate Tours And Safaris	2312	368,000.00	11/4/2019		368,000.00	-	
Primate Tours And Safaris	2069	570,000.00	11/5/2019		570,000.00	-	
Primate Tours And Safaris	2503	69,000.00	11/6/2019		69,000.00	-	

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Redcourt Hotel	118725	464,000.00	11/6/2019		464,000.00	-	
Standard Media Group	80065988	446,948.00	11/6/2019		446,948.00	-	
Sarova Woodlands	11742	421,200.00	12/2/2019		421,200.00	-	
Primate Tours And Safaris	2202	162,000.00	12/3/2019		162,000.00	-	
Digital Marine Ship	30/11/dm/18	1,512,499.00	12/5/2019		1,512,499.00	-	
Pride Inn Flamingo	11242	36,000.00	12/5/2019		36,000.00	-	
Geoelectromech Service	1101	1,633,200.00	12/6/2019		1,633,200.00	-	
Lake Naivasha Simba	20/9050602	1,278,000.00	12/6/2019		1,278,000.00	-	
Lake Naivasha Simba	20/8061506	868,500.00	12/6/2019		868,500.00	-	
Nokras Riverine	6789	1,200,900.00	12/6/2019		1,200,900.00	-	
Lake Naivasha Simba	50	902,800.00	12/6/2019		902,800.00	-	
Kenvic Agencies Limited	1140	3,900,000.00	21/6/2019		3,900,000.00	-	
AIG Insurance	08-04-2019	638,310.00	4/8/2019		638,310.00		
AIG Insurance	14-03-2019	1,124,055.00	3/14/2019		1,124,055.00		
AIG Insurance	18-02-2019	1,112,882.00	2/18/2019		1,112,882.00		
AIG Insurance	15-01-2019	92,142.00	1/15/2019		92,142.00		
AIG Insurance	19-12-2018	1,195,912.00	12/19/2018		1,195,912.00		
Sub-Total		397,338,555.36			284,578,479.48	112,760,075.88	

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Grand Total	1,041,561,623.53	928,801,547.65	112,760,075.88
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ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contract^d	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
Amounts due to National Govt Entities							
1. PENSION STAFF RETIREMENT BENEFITS SCHEME		57,708,970.00	8/12/2019	-	57,708,970.00		
Sub-Total							
Grand Total		57,708,970.00			57,708,970.00		

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/20X	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 20XX/20X
Buildings and structures	5,937,740,553.40	579,730,066	-	-	6,517,470,619
Transport equipment	239,235,449.00	59,418,000	-	-	298,653,449
Office equipment, furniture and fittings	214,856,615.00	12,289,460	-	-	227,146,075
Machinery and Equipment	268,164,209.00	123,185,452	-	-	391,349,661
Total	6,659,996,826.00	774,622,977	-	-	7,434,619,803

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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE PARLIAMENTARY SERVICE COMMISSION

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