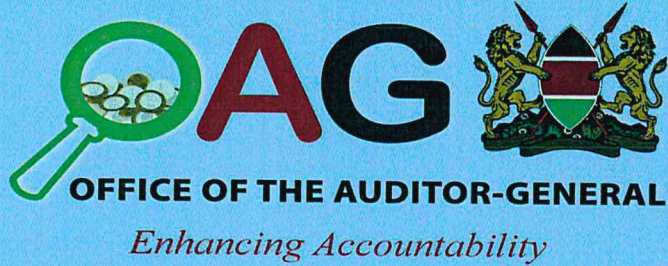


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 APR 2022	DAY: Tues.
TABLED BY: Lom	
CLERK-AT THE TABLE: M. WANGIKU	

THE AUDITOR-GENERAL

ON

**PARLIAMENTARY SERVICE
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2021**



PARLIAMENTARY SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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1. 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
Hon. Beth Mugo, EGH, MP	-	Member
Hon. Adan Keynan, CBS, MP	-	Member
Hon. Benson Momanyi, MP	-	Member
Hon. George Khaniri, MGH, MP	-	Member
Hon. Aisha Jumwa, MP	-	Member
Hon. Aaron Cheruiyot, MP	-	Member
Hon Rachel Ameso Amolo	-	Member
Hon. Samuel Chepkong'a, CBS	-	Member
Mr. Jeremiah M Nyegenye CBS	-	Clerk of the Senate/Secretary to PSC

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

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

(i) Activities

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

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



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(ii) Vision of the Parliament

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

(iii) Mission

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

(iv) Core Values

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

- **Professionalism**

We shall maintain a high level of competence and team work in our work.

- **Impartiality**

We shall remain objective and non-partisan in the delivery of service.

- **Responsiveness**

We shall be customer focused and provide high quality service in a timely and reliable manner.

- **Integrity and Accountability**

We shall maintain the highest level of ethics, transparency and accountability in discharging our duties.

- **Cooperation and Consultation**

We shall maintain the spirit of cooperation based on consultation and communication.

- **Inclusiveness**

We shall recognize diverse backgrounds to promote national integration.

- **Efficiency**






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

- **Courtesy**

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

(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. (DR.) 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>

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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>HON. RACHEL AMESO</u> Hon. Ameso is a non-Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She is the Chairperson of the Audit Committee 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)






PARLIAMENTARY SERVICE COMMISSION

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For the period ended June 30th, 2021

of the Constitution of Kenya 2010. The Speaker of the National Assembly is the Chair of the commission while the Clerk of the Senate is the Secretary to the Commission.






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

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

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	<u>MS. EUNICE GICHANGI</u> Deputy Clerk, Senate. Member
	<u>MS. SARAH KIOKO</u> Deputy Clerk, National Assembly. Member
	<u>MS. PHYLIS MAKAU</u> Director, Parliamentary Budget Office. Member
	<u>PROF. NYOKABI KAMAU</u> Executive Director, Centre for Parliamentary Studies and Training. Member
	<u>MR. ANTHONY T. NJOROGI</u> Director, Litigation and Compliance. Member

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility was:

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

(d) Fiduciary Oversight Arrangements

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

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

Finance

- Hon. (Dr.) 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

- Hon Rachel Ameso- **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

P.O. Box 41842-00100

Parliament Building

Parliament Road

County Hall,

Nairobi, KENYA

Entity Contacts

Telephone: (+254) 2221291

E-mail csenate@parliament.go.ke

Website www.parliament.go.ke

(f) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

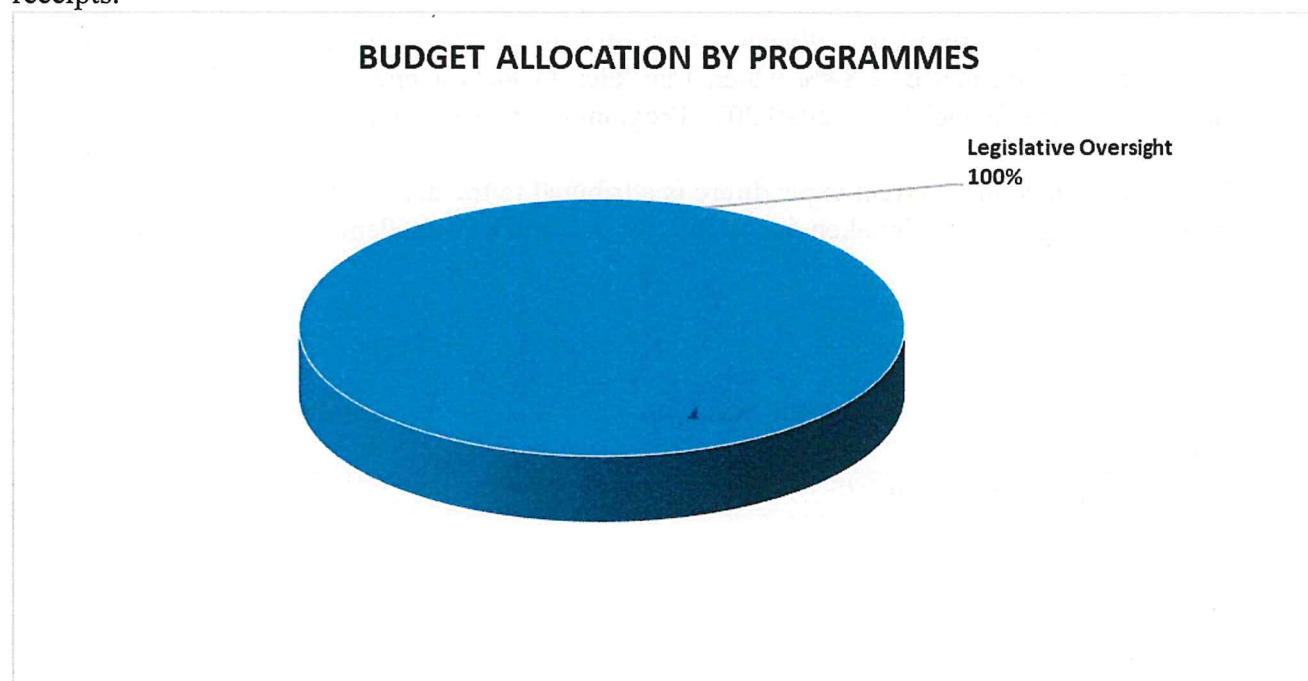
Director Litigation and Compliance
Parliamentary Service Commission
Parliament road
P.O. Box 41842
G.P.O 00100
NAIROBI - KENYA

2. 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 ended June 30th, 2021. The Parliamentary Service Commission implements:

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

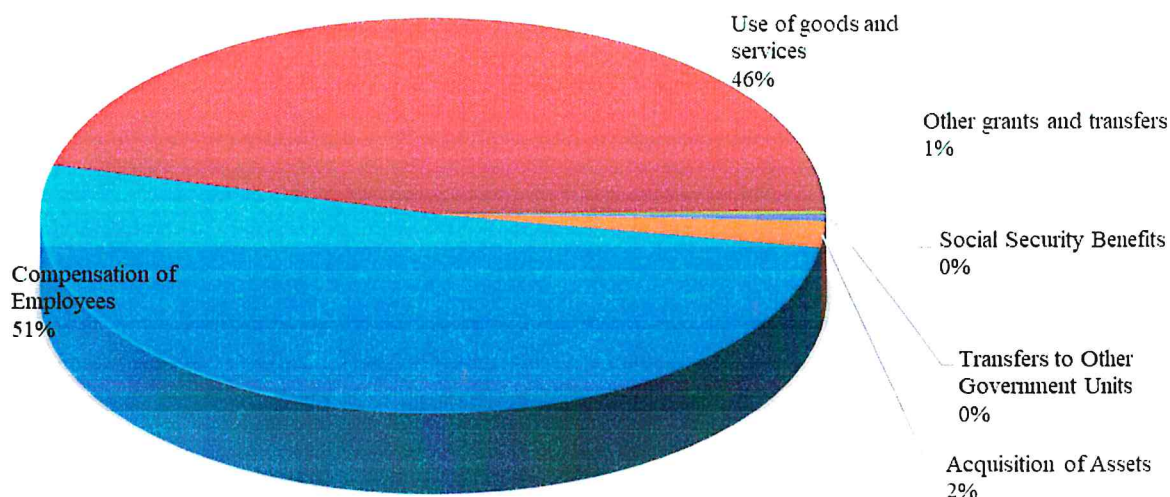
In the Financial Year under review, the PSC had a total approved budget of KShs. 6,216,543,470 of which all is for recurrent expenditure. The recurrent expenditure includes KShs. 2,697,033,492 for compensation to employees; KShs. 2,408,347,233 for use of goods and services; and KShs. 156,598,346 for other recurrent expenditures. The PSC expenditures are to be financed by exchequer receipts.



The total receipts accrued for the PSC during the financial year amounted to KShs. 5,414,700,215. By the end of 2020/2021, PSC had utilized KShs. 5,261,979,071 indicating an under expenditure of KShs. 152,856,144. The balances held by the PSC at the end of the financial year include KShs. 162,870,747 as cash and cash equivalent.



Budget Utilisation as Per Economic Items



The utilization of resources allocated translates to an 86% budget performance. The recurrent expenditure performance is 84% which translates to 84% achievements of the outputs and targets approved for the financial year 2020/2021 Programme Based Budget.

The performance in recurrent expenditure is attributed to the delays in provision of exchequer receipts and the few activities undertaken due to the current Covid-19 pandemic during the financial year.

Sign

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

3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Clerk of Senate/Secretary of the Parliamentary Service Commission when preparing financial statements of the Parliamentary Service Commission in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the Parliamentary Service Commission performance against predetermined objectives.

The Parliamentary Service Commission is currently implementing the Strategic plan 2019-2030. The ultimate mission is to facilitate Members of Parliament to effectively and efficiently discharge their constitutional mandate of representation, legislation and oversight. The strategic Plan has the following Strategic Pillars and Objectives;

Strategic Pillar (SP)		Strategic Objective (SO)	
SP 1	Effective Representation, Legislation and Oversight	SO 1	To improve the process of representation, legislation and oversight
		SO 2	To strengthen the capacity of Members of Parliament to execute their constitutional mandate
		SO 3	To strengthen devolution and the capacity of devolved Units and constituency offices
		SO 4	To mainstream monitoring and evaluation for legislation and oversight
		SO 5	To strengthen knowledge and evidence based decision making in the legislature
		SO 6	To Develop the Capacity and Capability of CPST as a Centre of Excellence in Legislative Studies
SP 2	Excellence in Service delivery	SO 7	To institutionalize performance management systems across the Parliamentary Service
		SO 8	To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner
		SO 10	To enhance staff wellness for efficient service delivery
SP 3	Public Trust	SO	To enhance the involvement of the public in legislation and

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Strategic Pillar (SP)		Strategic Objective (SO)	
		11	oversight
		SO 12	To strengthen parliamentary diplomacy, partnerships and linkages
		SO 13	To enhance parliamentary outreach and promote ideals of parliamentary democracy
SP 4	Embrace and Implement and E-Parliament	SO 14	To enhance automation of all systems and processes core to operations of Parliament for efficient service delivery
		SO 15	To leverage on ICT in all processes and operations of Parliament
SP 5	Embrace Green Compliant Parliament	SO 16	To Adopt and Implement Modern Energy Management Systems in Parliament Strategies
		SO 17	To Adopt and Implement Modern Waste Recycling Technologies in Parliament
SP 6	Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament	SO 18	To create a Parliamentary Square
		SO 19	To provide adequate facilities for Members and staff of Parliament
SP 7	Enhanced and sustained Financial Resource Base	SO 20	To Mobilize Sufficient Financial Resources to Fund Parliamentary Programs Strategies
		SO 21	To Enhance Efficiency in Procurement of Goods and Services Strategies
		SO 22	To Enhance Efficiency in Resource Utilization, Monitoring and Evaluation Strategies

PARLIAMENTARY SERVICE COMMISSION
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Progress on attainment of Strategic Objectives

The Parliamentary Service Commission Vote 2041 implements the *Senate Affairs Programme*.

Programme	Strategic Objective	Outcome	Indicator	Performance
Senate Affairs	To strengthen devolution and the capacity of devolved Units and county offices	Strengthened Democratic Governance	Number of Bills published	In FY 20/21 the Senate published 28 Bills key among them CARB and DORB
	To strengthen devolution and the capacity of devolved Units and county offices	Strengthened Democratic Governance	Number of Motions considered	The Senate Considered 49 motions on key issues on devolution and national interest
	To strengthen devolution and the capacity of devolved Units and county offices	Strengthened Democratic Governance	Number of statements considered	56 Statements on key issues on devolution and national interest were made
	To enhance the involvement of the public in legislation and oversight	Enhanced parliamentary image for sustained public engagement	Number of petitions considered	The Senate Considered 46 petitions on key issues on devolution and national interest
	To strengthen	Strengthened Democratic	No. of	45 committee

PARLIAMENTARY SERVICE COMMISSION
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	devolution and the capacity of devolved Units and county offices	Governance	Committee reports tabled	reports were tabled
	To strengthen devolution and the capacity of devolved Units and county offices	Strengthened Democratic Governance	Impeachment Proceedings	In the FY the Senate undertook 1 impeachment proceeding
	To strengthen the capacity of Members of Parliament to execute their constitutional mandate To strengthen the capacity of staff to facilitate Members in discharging their constitutional duties in an effective and efficient manner	Strengthened Democratic Governance Effective and Efficient Utilization of Resources for Positive Impact	No. of trainings held, attachments and benchmarking programmes	The Vote organised various trainings, attachments and Benchmarking programmes for Members and Staff
	To strengthen parliamentary diplomacy, partnerships and linkages	Enhanced parliamentary image for sustained public engagement	Number of forum participated in both Local and foreign including member organisations	During the year member subscriptions to various organization were paid and senate participated in various conferences

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Parliamentary Service Commission (PSC) is a Constitutional Commission established under Article 127 of the Constitution of Kenya to support the role of Parliament as provided for in Article 94. Article 127 (6) bestows upon the PSC the following responsibilities: to (i) provide services and facilities to ensure the efficient and effective functioning of Parliament; (ii) constitute offices in the Parliamentary Service and appointing and supervising office holders; (iii) prepare annual estimates for the Parliamentary Service and submit them to the National Assembly and to (iv) undertake singly or jointly with other relevant organizations, programmes to promote parliamentary democracy

Below is a brief highlight of the sustainability activities conducted in the year:

1. Sustainability strategy and profile

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

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

2. Environmental performance

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

a) Strategic Pillar V-Embrace Green Compliant Parliament

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

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

3. Employee welfare

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

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

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

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

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

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

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

The specific objectives of this policy are to -

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

4. Community Engagements

This was achieved through the Senate Staff Wellness Committee which was established on 10th June, 2013 by a Resolution of the Senate Board of Management. Membership to the Committee is by election from the Directorates and Departments in the Senate for a one-year term.

The Committee is responsible for – a) developing, planning, and facilitating innovative wellness activities for Senate staffers such as team building activities, excursions, sporting activities, wellness talks and seminars for the overall well-being of Senate staffers; and b) implementing Board resolutions on Senate staff wellness matters.

Activities held by the Committee

i) Wellness Talk on Personal Financial Management and Investment Planning.

On Friday, 6th November, 2020, the Committee organized a Wellness Talk on the topic 'Personal Financial Management and Investment Planning'. The talk was facilitated by Mr. Manyara Kirago, a financial counsellor and author

ii) Nature Walk and Tree Planting Activity at Karura Forest.

On Saturday, 14th November, 2020, the Committee organized a Nature Walk and Tree Planting activity at Karura Forest. The event was attended by 54 officers who completed the 10km guided walk and planted 100 indigenous tree seedlings at the section of the Forest which is being re-generated.

iii) End of Year Charity Activity and Cheshire Home for the Elderly.

On Saturday, 19th December, 2020, the Committee organized a charity visit to Kariobangi Cheshire Home and St. Josephs Day Care Center. The home is run by the Franciscan Missionary Sisters for Africa and caters to destitute elderly citizens in Kariobangi and the neighbouring low-income settlements.

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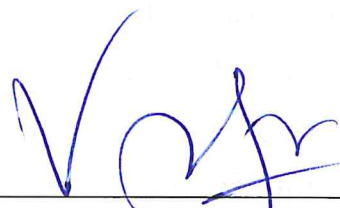
The Clerk of the Senate/Secretary of the Parliamentary Service Commission confirms that the entity has complied fully with applicable government regulations and the terms of external financing covenants (where applicable), and that the Parliamentary Service Commission funds received during the year under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

Approval of the financial statements

The Parliamentary Service Commission financial statements were approved and signed by the Accounting Officer on 29/09/ 2021.



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



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK NO. 7612

1. STATEMENT OF MANAGEMENT RESPONSIBILITIES

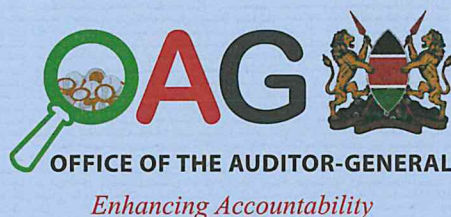
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form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

The Clerk of the Senate/Secretary of the Parliamentary Service Commission is the accounting officer responsible for the preparation and presentation of the Parliamentary Service Commission financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the Parliamentary Service Commission financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Parliamentary Service Commission financial statements give a true and fair view of the state of Parliamentary Service Commission transactions during the financial year ended June 30, 2021, and of the Parliamentary Service Commission financial position as at that date. The Clerk of the Senate/Secretary of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the commission, which have been relied upon in the preparation of the Parliamentary Service Commission financial statements as well as the adequacy of the systems of internal financial control.

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Parliamentary Service Commission set out on pages 23 to 44, which comprise the statement of assets and

Report of the Auditor-General on Parliamentary Service Commission for the year ended 30 June, 2021

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Service Commission as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

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 Bills

Annex 1 to the financial statements indicates that the Parliamentary Service Commission had pending bills totalling Kshs.82,653,588 as at 30 June, 2021, which were not settled in 2020/2021 financial year but were instead carried forward to 2021/2022 financial year. Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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

The statement of receipts and payments reflects an expenditure of Kshs.2,408,347,233 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.544,757,609 relating to other operating expenses. The latter balance includes an amount of Kshs.12,602,311 incurred on office supplies and services, food and accommodation and transport services at the County offices. The expenditure was paid for in cash contrary to cash purchase threshold of Kshs.50,000 per item per financial year for goods and services as per the second schedule threshold matrix of the Public Procurement and Asset Disposal Regulations, 2020.

The Management was in breach of the law.

2. Lack of Assets Register and Ownership Documents

As disclosed in Annex 2 to the financial statements, the summary of fixed assets register reflects assts with a historical cost brought forward and additional amount during the year of Kshs.8,159,400,157 and Kshs.113,388,304 respectively, totalling Kshs.8,272,797,461 as at 30 June, 2021. However, the Parliamentary Service Commission did not maintain an assets register during the year under review to keep track of the assets. This is contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015. Further, the assets held by the Parliamentary Service Commission are not tagged for ease of traceability and accountability.

Further and as previously reported in the year 2019/2020, ownership documents for the following properties owned and controlled by the Commission were not provided for audit review.

Property	LR No.
Main Parliament Building	209/54444 and 209/4991/13
Center for Parliamentary Studies and Training	12836/9
Juvenile Court House	209/4316
County Hall	209/4335
Protection House	209/4314

Under the circumstances, completeness and legal ownership of assets owned by the Parliamentary Service Commission as at 30 June, 2021 could not be confirmed.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide

a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 March, 2022

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the period ended June 30th, 2021

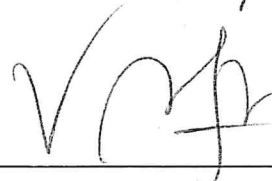
3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

PARLIAMENTARY SERVICE COMMISSION			
STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2020/2021	2019/2020
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	5,414,700,215	8,311,278,838
Other Revenues	2	135,000	-
TOTAL REVENUES		5,414,835,215	8,311,278,838
PAYMENTS			
Compensation of Employees	3	2,697,033,492	3,640,753,063
Use of goods and services	4	2,408,347,233	3,881,415,626
Transfers to Other Government Units	5	15,000,000	5,000,000
Other grants and transfers	6	26,584,041	26,475,294
Social Security Benefits	7	1,626,000	5,185,236
Acquisition of Assets	8	113,388,305	724,789,352
TOTAL PAYMENTS		5,261,979,071	8,283,618,571
SURPLUS/DEFICIT		152,856,144	27,660,267

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 29/09/ 2021 and signed by:



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



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK NO. 7612

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the period ended June 30th, 2021

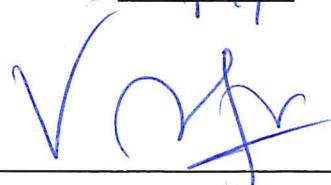
4. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

<u>PARLIAMENTARY SERVICE COMMISSION</u>			
<u>STATEMENT OF ASSETS & LIABILITIES</u>			
	Note	2020/2021	2019/2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	159,971,079	16,488,641
Cash Balances	9B	2,899,668	-
Total Cash And Cash Equivalents		162,870,747	16,488,641
Accounts Receivables - Outstanding Imprest and Clearence Accounts	10	-	17,476,419
TOTAL FINANCIAL ASSETS		162,870,747	33,965,060
FINANCIAL LIABILITIES			
Accounts Payables - Deposits and retentions	11	10,014,603	10,014,603
NET FINANCIAL ASSETS		152,856,144	23,950,457
REPRESENTED BY			
Fund balance b/fwd	12	23,950,457	75,514,387
Prior year adjustments	13	- 23,950,457	- 79,224,198
Surplus/Defict for the year		152,856,144	27,660,267
NET FINANCIAL POSSITION		152,856,144	23,950,457

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 29/9/2021 and signed by:



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



Deputy Director, Finance and Accounting
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PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021

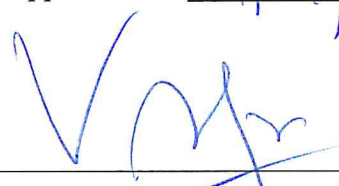
5. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	5,414,700,215	8,311,278,838
Other Revenues	2	135,000	-
		5,414,835,215	8,311,278,838
Payments for operating expenses			
Compensation of Employees	3	2,697,033,492	3,640,753,063
Use of goods and services	4	2,408,347,233	3,881,415,626
Transfers to Other Government Units	5	15,000,000	5,000,000
Other grants and transfers	6	26,584,041	26,475,294
Social Security Benefits	7	1,626,000	5,185,236
		5,148,590,766	7,558,829,219
Adjusted for:			
Changes in receivables	14	17,476,419	(5,161,427)
Changes in payables	15	(0)	(499,326,595)
Adjustments during the year	13	(23,950,457)	(79,224,198)
Net cashflow from operating activities		259,770,411	168,737,399
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(113,388,305)	(724,789,352)
Net cash flows from Investing Activities		(113,388,305)	(724,789,352)
NET INCREASE IN CASH AND CASH EQUIVALENT		146,382,106	(556,051,953)
Cash and cash equivalent at BEGINNING of the year		16,488,641	572,540,593
Cash and cash equivalent at END of the year		162,870,747	16,488,641

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 29/09/ 2021 and signed by:



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



Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK NO. 7612

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021

6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS			0			
	Exchequer releases	3,078,271,735	3,193,271,735	6,271,543,470	5,414,700,215	856,843,255	86%
	Other Receipts	-	-	-	135,000	(135,000)	0%
	Total Receipts	3,078,271,735	3,193,271,735	6,271,543,470	5,414,835,215	856,708,255	86%
	PAYMENTS						
3	Compensation of Employees	1,507,563,895	1,667,563,895	3,175,127,789	2,697,033,492	478,094,297	85%
4	Use of goods and services	1,435,530,766	1,470,530,766	2,906,061,531	2,408,347,233	497,714,298	83%
5	Transfers to Other Government Units	10,000,000	5,000,000	15,000,000	15,000,000	-	100%
6	Other grants and transfers	15,000,000	15,000,000	30,000,000	26,584,041	3,415,959	89%
7	Social Security Benefits	1,000,000	1,000,000	2,000,000	1,626,000	374,000	81%
8	Acquisition of Assets	109,177,075	34,177,075	143,354,150	113,388,305	29,965,845	79%
	Grand Total	3,078,271,735	3,193,271,735	6,271,543,470	5,261,979,071	1,009,564,399	84%
	Surplus/Deficit	-	-	-	152,856,144		

The entity financial statements were approved on 29/09/2021 and signed by:

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

Deputy Director, Finance and Accounting
Name: Daniel Ngumbao
ICPAK NO. 7612

7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020	Adjustments	Final Budget 2020	Actual on comparable basis Date, 2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Legislative Oversight	3,078,271,735	3,193,271,735	6,271,543,470	5,261,979,071	1,009,564,399
Legislative Oversight	3,078,271,735	3,193,271,735	6,634,694,401	5,261,979,071	1,372,715,330
TOTAL	3,078,271,735	3,193,271,735	6,271,543,470	5,261,979,071	1,009,564,399

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021

8. 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 by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) 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.

iii) External Assistance

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

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

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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.

8. Accounts Receivable

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

9. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Errors

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

15. Related Party Transactions

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

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the period ended June 30th, 2021

9. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	Reference of the transfer	Amount	Date of transfer	2020-2021	2019-2020
Total Exchequer Releases for quarter 1	REF 004/08/2021	236,015,056.40	28/07/2021		
	REF 013/08/20/21	20,513,874.00	13/08/2020	Kshs	Kshs
	REF 014/03/20/21	84,197,524.15	14/08/2020		
	REF 017/26/20/21	241,738,225.70	26/08/2020		
	REF 022/11/20/21	107,684,094.50	09-09-20		
	REF 031/09/20/21	140,037,533.00	23/09/2020		
	REF 032/20/20/21	238,697,241.00	28/09/2020	1,068,883,548.75	2,137,236,515.90
Total Exchequer Releases for quarter 2	REF 058/05/20/21	107,359,247.50	18/11/2020		
	REF 047/25/20/21	242,504,621.00	27/10/2020		
	REF 061/27/20/21	246,895,254.00	26/11/2020		
	REF 063/11/20/21	53,847,512.00	27/11/2020		
	REF 071/15/20/21	53,992,123.00	17/12/2020		
	REF 080/05/20/21	249,494,250.60	30/12/2020	954,093,008.10	2,924,566,513.70
Total Exchequer Releases for quarter 3	REF 092/01/20/21	146,339,144.55	21/01/2021		
	REF 096/05/20/21	171,667,070.00	26/01/2021		
	REF 097/30/20/21	269,754,642.00	27/01/2021		
	REF 110/06/20/21	312,054,038.30	23/02/2021		
	REF 111/22/20/21	247,936,661.00	24/02/2021		
	REF 129/16/20/21	254,345,572.00	26/03/2021	1,402,097,127.85	2,488,302,373.00
Total Exchequer Releases for quarter 4	REF 141/19/20/21	205,764,806.45	16/04/2021		
	REF 145/15/20/21	254,358,065.00	23/04/2021		
	REF 155/08/20/21	379,294,824.95	05-10-21		
	REF 165/04/20/21	263,750,229.00	28/05/2021		
	REF 177/03/20/21	532,707,700.95	22/06/2021		
	REF 179/44/20/21	353,750,904.00	24/06/2021	1,989,626,530.35	761,173,434.90
TOTAL				5,414,700,215	8,311,278,838

2 Other Revenues

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sale of Incidental Goods	135,000	-
TOTAL	135,000	-

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the period ended June 30th, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Compensation of Employees

		2020-2021	2019-2020
		Kshs	Kshs
Basic salaries of permanent employees		678,341,979	997,866,247
Basic wages of temporary employees		656,121,026	597,037,031
Personal allowances paid as part of salary		1,303,136,268	1,858,544,566
Personal allowances paid as reimbursements		14,747,857	18,491,500
Pension and other social security contributions		-	-
Employer Contributions Compulsory national social security schemes		438,200	395,400
Employer Contributions Compulsory national health insurance schemes		-	-
		44,248,163	168,418,320
TOTAL		2,697,033,492	3,640,753,063

4 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, Supplies and Services	-	19,774,836
Communication, Supplies and Services	-	12,794,834
Domestic Travel and Subsistence, and Other Transportation Costs	1,135,956,449	1,395,384,441
Foreign Travel and Subsistence, and other transportation costs	397,603,544	884,242,881
Printing , Advertising and Information Supplies and Services	31,391,814	20,322,900
Rentals of Produced Assets	-	211,296,089
Training Expenses	76,146,904	89,628,524
Hospitality Supplies and Servi	142,971,227	137,575,611
Insurance Costs	-	218,617,988
Specialised Materials and Supp	30,000	7,600,197
Office and General Supplies and Services	22,071,590	34,773,485
Fuel Oil and Lubricants	23,501,793	21,987,700
Other Operating Expenses	544,757,609	767,007,315
Routine Maintenance - Vehicles	18,376,469	16,451,153
Routine Maintenance - Other Assets	15,539,834	43,957,672
TOTAL	2,408,347,233	3,881,415,626

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 Grants and Transfers to other Government Entities

Description			2020-2021	2019-2020
			Kshs	Kshs
Other capital grants and transfers			15,000,000	5,000,000
TOTAL			15,000,000	5,000,000

6 Other Grants and Transfers

		2020-2021	2019-2020
		Kshs	Kshs
Membership dues and subscriptions to international organizations		26,584,041	26,475,294
Total		26,584,041	26,475,294

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the period ended June 30th, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Social Security Benefits

			2020-2021	2019-2020
			Kshs	Kshs
Government pension and retirement benefits			-	-
Social security benefits in cash and in kind			-	-
Employer Social Benefits in cash and in kind			1,626,000	5,185,236
TOTAL			1,626,000	5,185,236

8 Acquisition of Assets

		2020-2021	2019-2020
		Kshs	Kshs
<u>Non Financial Assets</u>			
Purchase of Buildings		-	-
Construction of Buildings		-	441,596,764
Refurbishment of Buildings		-	55,512,322
Construction of Roads		-	-
Construction and Civil Works		-	-
Overhaul and Refurbishment of Construction and Civil Works		-	-
Purchase of Vehicles and Other Transport Equipment		72,695,000	118,950,550
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment		-	-
Purchase of Office Furniture and General Equipment		33,346,733	28,086,658
Purchase of ICT Equipment, Software and Other ICT Assets		7,346,572	80,643,059
Purchase of Specialised Plant, Equipment and Machinery		-	-
TOTAL		113,388,305	724,789,352

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Reference	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
					2020/2021	2019/2020
		A	B	C	d=a-c	
Supply of goods						
NAIROBI SPORTS HOUSE	158488	99,400.00	29/11/2018		-	99,400.00
Nation Media Group PLC	102628920191906	618,603.50	19/06/2019		-	618,603.50
Nation Media Group PLC	1026289202001	613,165.12	31/03/2020		-	613,165.12
Rivatex East Africa Limited	REAL/MD/PSC/021/02	4,158,813.00	29/04/2020		-	4,158,813.00
Nation Media Group PLC	1026289202005	532,908.80	31/05/2020		-	532,908.80
NATIONAL OIL	590740	1,560,914.53	30/06/2021		1,560,914.53	-
NATIONAL OIL	587153	1,222,756.96	31/05/2021		1,222,756.96	-
Sub-Total		8,806,561.91			2,783,671.49	6,022,890.42
Supply of services						
Agricultural Society of Kenya	6669	638,000.00	13/09/2016		-	638,000.00
JANNATAAN SHELA BEACH LAMU	INV059	132,000.00	25/05/2018		-	132,000.00
Agricultural Society of Kenya	3936	82,500.00	30/08/2019		-	82,500.00
Nation Media Group PLC	1000246670	242,626.00	02/04/2020		-	242,626.00
FLY BEYOND AFRICA	1524	1,140,000.00	30/04/2020		-	1,140,000.00
Nation Media Group PLC	1000192610	476,884.00	07/06/2020		-	476,884.00
MARA WAYS	5743/5768/5837/5843/5855	2,619,000.00	13/06/2018		-	2,619,000.00
FLY BEYOND AFRICA	1655	114,000.00	18/05/2020		-	114,000.00
The Standard Group	8002950	439,242.00	17/06/2020		439,242.00	-
Nation Media Group PLC	1000198097	292,527.00	10/07/2020		292,527.00	-
The Standard Group	80083817	287,280.00	10/07/2020		287,280.00	-
National Water Conservation	373	6,995,989.00	26/11/2020		6,995,989.00	-
HILTON GARDEN INN	100875	57,000.00	11/12/2020		57,000.00	-
BOOMY EVENTS LIMITED	250	519,840.00	10/03/2021		519,840.00	-

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the period ended June 30th, 2021

BOOMY EVENTS LIMITED		251	143,640.00	15/03/2021		143,640.00	-
Nation Media Group PLC	1000242532		242,626.00	16/03/2021		242,626.00	-
JAYBECKS LIMITED		252	128,250.00	01/04/2021		128,250.00	-
Nation Media Group PLC	1000248662		618,280.00	23/04/2021		618,280.00	-
The Standard Group	80094559		614,629.00	23/04/2021		614,629.00	-
Nation Media Group PLC	1000249440		435,000.00	01/05/2021		435,000.00	-
The Standard Group	80095243		559,584.00	01/05/2021		559,584.00	-
FLY SMOOTH TOURS & TRAVEL		112	3,160,930.00	01/05/2021		3,160,930.00	-
Nation Media Group PLC		1908	242,626.00	06/05/2021		242,626.00	-
The Standard Group	80095287		242,625.60	06/05/2021		242,625.60	-
The Standard Group	80095545		446,948.00	12/05/2021		446,948.00	-
PREMIER SAFARIS	TIN-004877		1,276,615.00	12/05/2021		1,276,615.00	-
The Standard Group	80095648		485,251.20	18/05/2021		485,251.20	-
FLY SMOOTH TOURS & TRAVEL		123	25,960.00	20/05/2021		25,960.00	-
The Standard Group	80096197		4,917,032.16	25/05/2021		4,917,032.16	-
The Standard Group	80096035		446,948.00	27/05/2021		446,948.00	-
NGURUMAH		2953	278,400.00	28/05/2021		278,400.00	-
ESENAI TRAVEL LIMITED	PSC000001		139,200.00	02/06/2021		139,200.00	-
JAYBECKS LIMITED		253	671,250.00	10/06/2021		671,250.00	-
Nation Media Group PLC		6225	5,564,520.00	12/06/2021		5,564,520.00	-
The Standard Group	80097176		4,768,673.31	12/06/2021		4,768,673.31	-
ATS TRAVEL	TIN021060107		6,910,180.00	15/06/2021		6,910,180.00	-
TOYOTA KENYA LIMITED	3001089442		53,485.00	18/06/2021		53,485.00	-
FD GLOBAL LTD	1040621		165,000.00	21/06/2021		165,000.00	-
WESTFIELD HOLDINGS LTD		23	1,240,000.00	26/06/2021		1,240,000.00	-
KENYA AIRWAYS	10049548		670,010.00	29/06/2021		670,010.00	-
KENYA AIRWAYS	10049557		29,605.00	29/06/2021		29,605.00	-
KENYA AIRWAYS	10049544		32,220.00	29/06/2021		32,220.00	-
KENYA AIRWAYS	10049553		59,210.00	29/06/2021		59,210.00	-
KENYA AIRWAYS	10049551		61,770.00	29/06/2021		61,770.00	-

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the period ended June 30th, 2021

KENYA AIRWAYS	10049547	75,925.00	29/06/2021		75,925.00	-
KENYA AIRWAYS	10049554	92,820.00	29/06/2021		92,820.00	-
KENYA AIRWAYS	10049543	98,655.00	29/06/2021		98,655.00	-
KENYA AIRWAYS	10049542	113,820.00	29/06/2021		113,820.00	-
KENYA AIRWAYS	10049550	127,990.00	29/06/2021		127,990.00	-
KENYA AIRWAYS	10049549	140,465.00	29/06/2021		140,465.00	-
KENYA AIRWAYS	10049541	142,450.00	29/06/2021		142,450.00	-
KENYA AIRWAYS	10049546	165,905.00	29/06/2021		165,905.00	-
KENYA AIRWAYS	10049545	186,020.00	29/06/2021		186,020.00	-
KENYA AIRWAYS	10049552	413,880.00	29/06/2021		413,880.00	-
KENYA AIRWAYS	10049555	502,440.00	29/06/2021		502,440.00	-
KENYA AIRWAYS	10049536	777,410.00	29/06/2021		777,410.00	-
KENYA AIRWAYS	10049539	826,440.00	29/06/2021		826,440.00	-
KENYA AIRWAYS	10049538	930,585.00	29/06/2021		930,585.00	-
KENYA AIRWAYS	10049540	1,151,975.00	29/06/2021		1,151,975.00	-
ATS TRAVEL	TIN0121070204	294,650.00	08/07/2020		294,650.00	-
OASI BEACH MANAGEMENT LTD	OBR05102020/18	1,151,760.00	05/10/2020		1,151,760.00	-
County Government of Kitui	195	350,000.00	02/11/2020		350,000.00	-
Medina Enterprises Ltd	1948	570,750.00	07/11/2020		570,750.00	-
BURCHS RESORT NAIVASHA	INV803	226,200.00	12/11/2020		226,200.00	-
SAROVA WHITESANDS	153171	223,500.00	16/11/2020		223,500.00	-
THIKA GREENS LTD	248	204,000.00	21/12/2020		204,000.00	-
ISPAL VENTURES LTD	INV7212	2,851,000.00	14/04/2021		2,851,000.00	-
Savik Enterprises	504	1,000,000.00	19/05/2021		1,000,000.00	-
LAKE NAIVASHA RESORT	2152	673,600.00	25/05/2021		673,600.00	-
ENASHIPAI RESORT & SPA	412	1,423,500.00	06/06/2021		1,423,500.00	-
SAWELA LODGES	SL3621	400,400.00	08/06/2021		400,400.00	-
SAROVA WHITESANDS	INV153870	476,000.00	13/06/2021		476,000.00	-
ATS TRAVEL	TIN0121060508	918,330.00	15/06/2021		918,330.00	-
ESENAI TRAVEL LIMITED	PSC00002	655,200.00	16/06/2021		655,200.00	-

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the period ended June 30th, 2021

FLY SMOOTH TOURS & TRAVEL	163	75,000.00	17/06/2021	75,000.00	-
LAKE NAIVASHA RESORT	2.31E+03	251,000.00	17/06/2021	251,000.00	-
CROWNE PLAZA	225953	90,000.00	18/06/2021	90,000.00	-
ENGLISHPOINT MARINA (PEARLS BEACH)	19062021	357,500.00	20/06/2021	357,500.00	-
DIGITAL MARINESHIP CHANDLERS	21011	361,920.00	21/06/2021	361,920.00	-
DIGITAL MARINESHIP CHANDLERS	21012	435,000.00	44368	435,000.00	-
WINDSOR GOLF HOTEL	INV4011	1,024,700.00	21/06/2021	1,024,700.00	-
WORKING SMART LTD	PSC007	232,000.00	24/06/2021	232,000.00	-
WESTFIELD HOLDINGS LTD	24	99,200.00	26/06/2021	99,200.00	-
CROWNE PLAZA	226106	574,500.00	26/06/2021	574,500.00	-
CROWNE PLAZA	226107	140,000.00	26/06/2021	140,000.00	-
PRO FLIGHT LTD	PSC0010621	1,480,680.00	29/06/2021	1,480,680.00	-
FLYING BLUE TOURS AND TRAVEL	20430	2,892,500.00	30/06/2021	2,892,500.00	-
Sub-Total		73,847,026.27		68,402,016.27	5,445,010.00
Grand Total		82,653,588.18		71,185,687.76	11,467,900.42

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021
ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	7,014,579,705.00	-	-	7,014,579,705.00
Transport equipment	417,603,999.00	72,695,000.00	-	490,298,999.00
Office equipment, furniture and fittings	255,232,733.00	33,346,732.80	-	288,579,465.80
Other Machinery and Equipment	471,992,720.00	7,346,571.75	-	479,339,291.75
Total	8,159,409,157.00	113,388,304.55	-	8,272,797,461.55

ANNEX 3 – CONTINGENT LIABILITIES

Contingent Liabilities	2020-2021	2019-2020
	K sh.	K sh.
Bank Guarantees	-	-
Contingent Liabilities arising from PPEs	-	-
Total	-	-

**Budget Execution By Programmes and Sub-Programmes**

Entity: 2041-Parliamentary Service Commission

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	0207010000	General Administration, Planning And Support Services	0.00	0.00	0.00
0721000000		Legislation and Representation	0.00	(100,000.00)	100,000.00
	0721010000	Legislation and Representation	0.00	(100,000.00)	100,000.00
0722000000		Legislative Oversight	6,271,543,470.00	5,262,079,070.40	1,009,464,399.60
	0722010000	Legislative Oversight	6,271,543,470.00	5,262,079,070.40	1,009,464,399.60
0723000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	0723010000	General Administration, Planning and support services	0.00	0.00	0.00
Grand Total			6,271,543,470.00	5,261,979,070.40	1,009,564,399.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: 29/09/21



Budget Execution by Heads and Programmes

Entity: 2041-Parliamentary Service Commission

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
2041000100		National Assembly	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000200		Legislative National Assembly	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000300		Senate	2,206,465,184.00	1,727,417,501.50	479,047,682.50
	0722000000	Legislative Oversight	2,206,465,184.00	1,727,417,501.50	479,047,682.50
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
2041000400		Legislature Senate	4,065,078,286.00	3,534,561,568.90	530,516,717.10
	0721000000	Legislation and Representation	0.00	(100,000.00)	100,000.00
	0722000000	Legislative Oversight	4,065,078,286.00	3,534,661,568.90	530,416,717.10
2041000500		Joint Services	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041000600		Center for Parliamentary Studies and Training(CPST)	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0722000000	Legislative Oversight	0.00	0.00	0.00
2041100100		Refurbishment of Senate Chamber	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100200		Construction of Multi-Storey Office Block	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100300		Installation of Integrated Security System	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100400		Purchase of Buildings - PSC	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100500		Refurbishment of Various Buildings	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
2041100600		Purchase and Development of CPST Land	0.00	0.00	0.00
	0723000000	General Administration, Planning and Support Services	0.00	0.00	0.00
Grand Total			6,271,543,470.00	5,261,979,070.40	1,009,564,399.60

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

Prepared By: 

Date: 29/09/2021

Reviewed By: 

Date: 29/09/21

Approved By: 

Date: 29/09/21



Budget Execution by Programme and Economic Classification

Entity: 2041-Parliamentary Service Commission

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0721000000		Legislation and Representation	0.00	(100,000.00)	100,000.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	(100,000.00)	100,000.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0722000000		Legislative Oversight	6,271,543,470.00	5,262,079,070.40	1,009,464,399.60
	2110000	Wages and Salary Contributions	3,069,127,789.00	2,652,347,129.85	416,780,659.15
	2120000	Social Contributions	106,000,000.00	44,686,362.50	61,313,637.50
	2210000	Goods and Services	2,860,061,531.00	2,374,530,928.95	485,530,602.05
	2220000	Routine Maintenance	46,000,000.00	33,916,303.55	12,083,696.45
	2620000	Grants and Other Transfers to International Organizations	30,000,000.00	26,584,041.00	3,415,959.00
	2640000	Other Transfers and Emergency Relief	15,000,000.00	15,000,000.00	0.00
	2710000	Social Security Benefits	2,000,000.00	1,626,000.00	374,000.00
	3110000	Acquisition of Fixed Capital Assets	143,354,150.00	113,388,304.55	29,965,845.45
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0723000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
		Grand Total	6,271,543,470.00	5,261,979,070.40	1,009,564,399.60

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

Prepared By: Kumle

Date: 29/01/2021

Reviewed By: _____

Date: _____

Approved By: AG

Date: AG



Statement of Budget Execution - Recurrent Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	5,414,700,215.05	(5,414,700,215.05)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	135,000.00	(135,000.00)	0.00%
Total		0.00	0.00	0.00	0.00	5,414,835,215.05	(5,414,835,215.05)	0.00%
PAYMENTS								
Compensation of Employees	12	3,335,127,789.00	0.00	(160,000,000.00)	3,175,127,789.00	2,697,033,492.35	478,094,296.65	84.94%
Use of goods and Services	13	2,941,061,531.00	0.00	(35,000,000.00)	2,906,061,531.00	2,408,347,232.50	497,714,298.50	82.87%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	10,000,000.00	0.00	5,000,000.00	15,000,000.00	15,000,000.00	0.00	100.00%
Other Grants and Transfers	16	30,000,000.00	0.00	0.00	30,000,000.00	26,584,041.00	3,415,959.00	88.61%
Social Security Benefits	17	2,000,000.00	0.00	0.00	2,000,000.00	1,626,000.00	374,000.00	81.30%
Acquisition of Assets	18	118,354,150.00	0.00	25,000,000.00	143,354,150.00	113,388,304.55	29,965,845.45	79.10%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		6,436,543,470.00	0.00	(165,000,000.00)	6,271,543,470.00	5,261,979,070.40	1,009,564,399.60	83.90%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 30-JUN-21 To : 15-JUL-21

REC-PARLIAMENTARY SERVICE COMM.

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

Balance as per bank certificate

152,856,143.45

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

152,856,143.45

Reconciled by:  Signature:  Date: Reviewed by :  Signature: Date:Approved by:  Signature:  Date: 



STATEMENT OF CASH FLOW

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,414,700,215.05	8,311,278,837.50
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	135,000.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	2,697,033,492.35	3,640,753,062.80
Use of goods and Services	13	2,408,347,232.50	3,881,415,626.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,000,000.00	5,000,000.00
Other Grants and Transfers	16	26,584,041.00	26,475,294.00
Social Security Benefits	17	1,626,000.00	5,185,236.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		17,476,417.40	(504,488,020.95)
Prior year adjustments		(23,950,456.20)	(79,224,198.00)
Net Cash From Operating Activities	A	259,770,410.40	168,737,399.75
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	113,388,304.55	724,789,351.90
Net Cash Flow From Investing Activities	B	(113,388,304.55)	(724,789,351.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	146,382,105.85	(556,051,952.15)
Cash and Cash Equivalent at BEGINNING of The Year		16,488,640.90	572,540,593.05
Cash and Cash Equivalent at END of The Year	22A+22B	162,870,746.75	16,488,640.90

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

Prepared By: 

Date: 29/09/2021

Reviewed By: 

Date: 29/09/21

Approved By: 

Date: 29/09/21



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SUMMARY STATEMENT OF DEPOSITS

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	10,014,603.40	509,341,197.95
Transfers of retentions during the year	96,067,487.40	0.00
Payments made out of deposit account during the year	96,067,487.40	499,326,594.55
Closing Balance	10,014,603.40	10,014,603.40
Principal Secretary Controller		
Principal Accounts		

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



Statement of Financial Position

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	159,971,078.85	16,488,640.90
Cash Balances	22B	2,899,667.90	0.00
Total Cash And Cash Equivalents		162,870,746.75	16,488,640.90
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	17,476,419.00
TOTAL FINANCIAL ASSETS		162,870,746.75	33,965,059.90
Financial Liabilities			
Accounts Payables - Deposits	24	10,014,602.50	10,014,604.10
NET FINANCIAL ASSETS		152,856,144.25	23,950,455.80
REPRESENTED BY			
Fund Balance b/fwd	25	23,950,455.80	75,514,387.00
Prior Year Adjustment	26	(23,950,456.20)	(79,224,198.00)
Surplus/Deficit for the Year		152,856,144.65	27,660,266.80
NET FINANCIAL POSITION		152,856,144.25	23,950,455.80

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

Prepared By: 

Date: 29/01/2021

Reviewed By: 

Date: 29/01/2021

Approved By: 

Date: 29/01/2021





NOTES TO THE FINANCIAL STATEMENTS

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,068,883,548.75	2,137,236,515.90
Exchequer Releases/ Provisioning Account for Q2	9910201	954,093,008.10	2,924,566,513.70
Exchequer Releases/ Provisioning Account for Q3	9910201	1,402,097,127.85	1,749,362,665.00
Exchequer Releases/ Provisioning Account for Q4	9910201	1,989,626,530.35	1,500,113,142.90
TOTAL		5,414,700,215.05	8,311,278,837.50

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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



Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	135,000.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		135,000.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	678,341,978.80	997,866,246.95
Basic Wages - Temporary Employees	2110200	656,121,025.95	597,037,030.80
Personal Allowances paid as part of Salary	2110300	1,303,136,268.00	1,858,544,565.55
Personal Allowances paid as Reimbursements	2110400	14,747,857.10	18,491,500.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	438,200.00	395,400.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	44,248,162.50	168,418,319.50
TOTAL		2,697,033,492.35	3,640,753,062.80

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	19,774,836.25
Communication, Supplies and Services	2210200	0.00	12,794,834.40
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,135,956,448.50	1,395,433,541.10
Foreign Travel and Subsistence, and other transportation costs	2210400	397,603,544.10	884,212,881.45
Printing , Advertising and Information Supplies and Services	2210500	31,391,814.10	20,322,899.55
Rentals of Produced Assets	2210600	0.00	211,296,088.90
Training Expenses	2210700	76,146,903.90	89,628,524.30
Hospitality Supplies and Servi	2210800	142,971,226.80	137,566,510.70
Insurance Costs	2210900	0.00	218,617,987.95
Specialised Materials and Supp	2211000	30,000.00	7,600,197.00
Office and General Supplies and Services	2211100	22,071,590.00	34,773,485.00
Fuel Oil and Lubricants	2211200	23,501,792.65	21,987,699.60
Other Operating Expenses	2211300	544,757,608.90	767,007,315.10
Routine Maintenance - Vehicles	2220100	18,376,469.10	16,451,152.50
Routine Maintenance - Other Assets	2220200	15,539,834.45	43,957,672.20
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,408,347,232.50	3,881,415,626.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	15,000,000.00	5,000,000.00
TOTAL		15,000,000.00	5,000,000.00



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16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	26,584,041.00	26,475,294.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		26,584,041.00	26,475,294.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	1,626,000.00	5,185,236.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		1,626,000.00	5,185,236.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	441,596,763.55
Refurbishment of Buildings	3110300	0.00	55,512,322.20
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	72,695,000.00	118,950,550.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	33,346,732.80	28,086,657.60
Purchase of Specialised Plant, Equipment and Machinery	3111100	7,346,571.75	80,643,058.55
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		113,388,304.55	724,789,351.90

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	149,956,475.45	264,201.65
Development Bank Accounts	6540000	0.00	6,209,835.85
Deposit Bank Account	6550000	10,014,603.40	10,014,603.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		159,971,078.85	16,488,640.90

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,899,667.90	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		2,899,667.90	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	23,833.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	17,452,586.00



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Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	17,476,419.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.20	0.00
System Required Liabilities A/cs	7390000	(0.50)	1.10
Other Liabilities	7320000	10,014,602.80	10,014,603.00
Revolving Funds	7350000	0.00	0.00
TOTAL		10,014,602.50	10,014,604.10

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	16,488,640.90	571,128,088.05
Opening Balance Cash	22B	0.00	1,412,505.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	17,476,419.00	12,314,991.95
Opening Balance - Deposits	24	(10,014,604.10)	(509,341,198.00)
TOTAL		23,950,455.80	75,514,387.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	23,950,456.20	79,224,198.00
County Transfers	9910300	0.00	0.00
TOTAL		23,950,456.20	79,224,198.00

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,414,700,215.05	8,311,278,837.50
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	135,000.00	0.00
TOTAL RECEIPTS		5,414,835,215.05	8,311,278,837.50
PAYMENTS			
Compensation of Employees	12	2,697,033,492.35	3,640,753,062.80
Use of goods and Services	13	2,408,347,232.50	3,881,415,626.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,000,000.00	5,000,000.00
Other Grants and Transfers	16	26,584,041.00	26,475,294.00
Social Security Benefits	17	1,626,000.00	5,185,236.00
Acquisition of Assets	18	113,388,304.55	724,789,351.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		5,261,979,070.40	8,283,618,570.70
SURPLUS/DEFICIT		152,856,144.65	27,660,266.80

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

Prepared By: Date: 29/09/2021Reviewed By: Date: 29/09/21Approved By: Date: 29/09/21



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Trial Balance

Entity: 2041-Parliamentary Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	135,000.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	135,000.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	135,000.00	0.00	0.00
2110105 Basic Salaries - Members of Parliament	339,612,717.30	0.00	317,472,693.00	0.00
2110112 Basic Salaries - National Assembly	0.00	0.00	0.00	0.00
2110115 Basic Salaries - Parliamentary Service	338,729,261.50	0.00	680,393,553.95	0.00
2110100 Basic Salaries - Permanent Employees	678,341,978.80	0.00	997,866,246.95	0.00
2110201 Contractual Employees	656,121,025.95	0.00	597,037,030.80	0.00
2110200 Basic Wages - Temporary Employees	656,121,025.95	0.00	597,037,030.80	0.00
2110301 House Allowance	224,010,000.00	0.00	495,937,000.00	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110303 Acting Allowance	1,108,000.00	0.00	1,823,700.00	0.00
2110304 Overtime - Civil Service	4,577,267.35	0.00	18,808,505.05	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	83,212,694.00	0.00	86,071,832.30	0.00
2110313 Entertainment Allowance	28,230,150.00	0.00	38,624,250.00	0.00
2110314 Transport Allowance	90,772,516.00	0.00	212,039,874.60	0.00
2110315 Extraneous Allowance	30,012,900.00	0.00	40,397,100.00	0.00
2110316 Security Allowance	89,793,269.00	0.00	87,640,761.00	0.00
2110317 Domestic Servant Allowance	727,200.00	0.00	1,241,200.00	0.00
2110318 n Practising Allowance	13,367,400.00	0.00	16,702,050.00	0.00
2110320 Leave Allowance	26,905,841.60	0.00	58,499,924.00	0.00
2110321 Administrative Allowance	245,808,064.55	0.00	269,880,363.60	0.00
2110323 Late Duty Allowance	62,814,300.00	0.00	171,338,347.00	0.00
2110325 Car Maintenance Allowance	287,906,670.50	0.00	290,924,127.00	0.00
2110328 National Assembly Attendance Allowance	113,889,995.00	0.00	68,615,531.00	0.00
2110300 Personal Allowances paid as part of Salary	1,303,136,268.00	0.00	1,858,544,565.55	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110405 Telephone Allowance	14,747,857.10	0.00	18,491,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	14,747,857.10	0.00	18,491,500.00	0.00
2110000 Wages and Salary Contributions	2,652,347,129.85	0.00	3,471,939,343.30	0.00
2120101 Employer Contributions to National Social Security Fund	438,200.00	0.00	395,400.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	438,200.00	0.00	395,400.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	44,248,162.50	0.00	168,418,319.50	0.00
2120300 Social Benefit Schemes Outside Government	44,248,162.50	0.00	168,418,319.50	0.00
2120000 Social Contributions	44,686,362.50	0.00	168,813,719.50	0.00
2210101 Electricity	0.00	0.00	15,364,384.00	0.00
2210102 Water and Sewerage Charges	0.00	0.00	4,410,452.25	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	19,774,836.25	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	0.00	0.00	12,794,834.40	0.00
2210203 Courier & Postal Services	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	0.00	0.00	12,794,834.40	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	631,222,592.90	0.00	800,543,840.25	0.00
2210302 Accommodation - Domestic Travel	175,788,248.25	0.00	314,027,190.10	0.00
2210303 Daily Subsistence Allowance	328,915,607.35	0.00	280,862,510.75	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	30,000.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,135,956,448.50	0.00	1,395,433,541.10	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	143,207,089.60	0.00	408,085,744.75	0.00
2210402 Accommodation	56,349,380.00	0.00	152,480,288.90	0.00
2210403 Daily Subsistence Allowance	198,047,074.50	0.00	323,646,847.80	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	397,603,544.10	0.00	884,212,881.45	0.00
2210502 Publishing & Printing Services	0.00	0.00	1,718,195.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	0.00	0.00	2,147,805.25	0.00
2210504 Advertising, Awareness and Publicity Campaigns	31,391,814.10	0.00	16,317,699.30	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	139,200.00	0.00
2210506 Purchase of Curios	0.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	31,391,814.10	0.00	20,322,899.55	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	211,296,088.90	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	0.00	0.00	211,296,088.90	0.00
2210701 Travel Allowance	76,146,903.90	0.00	89,628,524.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210700 Training Expenses	76,146,903.90	0.00	89,628,524.30	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	38,491,156.40	0.00	90,718,901.40	0.00
2210802 Boards, Committees, Conferences and Seminars	104,480,070.40	0.00	46,837,609.30	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	142,971,226.80	0.00	137,556,510.70	0.00
2210901 Group Personal Insurance	0.00	0.00	68,617,987.95	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	0.00	0.00
2210910 Medical Insurance	0.00	0.00	150,000,000.00	0.00
2210900 Insurance Costs	0.00	0.00	218,617,987.95	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	601,875.00	0.00
2211015 Foods and Rations	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	30,000.00	0.00	6,998,322.00	0.00
2211000 Specialised Materials and Supp	30,000.00	0.00	7,600,197.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	22,071,590.00	0.00	16,658,485.00	0.00
2211102 Supplies and Accessories for Computers and Printers	0.00	0.00	9,999,900.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	8,115,100.00	0.00
2211100 Office and General Supplies and Services	22,071,590.00	0.00	34,773,485.00	0.00
2211201 Refined Fuels and Lubricants for Transport	23,501,792.65	0.00	21,987,699.60	0.00
2211200 Fuel Oil and Lubricants	23,501,792.65	0.00	21,987,699.60	0.00
2211304 Medical Expenses	0.00	0.00	184,474,308.70	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	21,075,030.10	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	45,000.00	0.00	10,000.00	0.00
2211310 Contracted Professional Services	82,074,414.70	0.00	175,187,490.30	0.00
2211323 Laundry Expenses	0.00	0.00	5,726,934.50	0.00
2211325 Constituency Office Expenses	462,638,194.20	0.00	380,533,551.50	0.00
2211300 Other Operating Expenses	544,757,608.90	0.00	767,007,315.10	0.00
2210000 Goods and Services	2,374,430,928.95	0.00	3,821,006,801.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	18,376,469.10	0.00	16,451,152.50	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220100 Routine Maintenance - Vehicles	18,376,469.10	0.00	16,451,152.50	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,000,000.00	0.00	17,470,898.00	0.00
2220204 Maintenance of Buildings -- Residential	3,900,799.45	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	9,639,035.00	0.00	12,991,650.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	4,407,600.00	0.00
2220210 Maintenance of Computers, Software, and Networks	0.00	0.00	9,087,524.20	0.00
2220200 Routine Maintenance - Other Assets	15,539,834.45	0.00	43,957,672.20	0.00
2220000 Routine Maintenance	33,916,303.55	0.00	60,408,824.70	0.00
2620182 Contribution to Commonwealth Parliamentary Association	6,000,000.00	0.00	6,491,000.00	0.00
2620183 Contribution to African Parliamentary Association	5,584,041.00	0.00	0.00	0.00
2620184 Contribution to Other Parliamentary Associations	15,000,000.00	0.00	19,984,294.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	26,584,041.00	0.00	26,475,294.00	0.00
2620000 Grants and Other Transfers to International Organizations	26,584,041.00	0.00	26,475,294.00	0.00
2640502 Capital Transfer to Individual	15,000,000.00	0.00	5,000,000.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	15,000,000.00	0.00	5,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	15,000,000.00	0.00	5,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	1,626,000.00	0.00	82,000.00	0.00
2710302 Employer Social Benefits in Kind	0.00	0.00	5,103,236.00	0.00
2710300 Employer Social Benefits	1,626,000.00	0.00	5,185,236.00	0.00
2710000 Social Security Benefits	1,626,000.00	0.00	5,185,236.00	0.00
3110102 Purchase of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110100 Purchase of Buildings	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	441,596,763.55	0.00
3110200 Construction of Building	0.00	0.00	441,596,763.55	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	5,865,324.40	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	49,646,997.80	0.00
3110300 Refurbishment of Buildings	0.00	0.00	55,512,322.20	0.00
3110701 Purchase of Motor Vehicles	72,695,000.00	0.00	118,950,550.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	72,695,000.00	0.00	118,950,550.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	7,684,600.00	0.00	9,519,201.60	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	7,951,012.80	0.00	4,547,856.00	0.00
3111009 Purchase of other Office Equipment	17,711,120.00	0.00	14,019,600.00	0.00
3111000 Purchase of Office Furniture and General Equipment	33,346,732.80	0.00	28,086,657.60	0.00
3111108 Purchase of Police and Security Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	7,346,571.75	0.00	80,643,058.55	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	7,346,571.75	0.00	80,643,058.55	0.00
3110000 Acquisition of Fixed Capital Assets	113,388,304.55	0.00	724,789,351.90	0.00
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00



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Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00
3520000 Receipts from Sales of Inventories	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	149,956,475.45	0.00	264,201.65	0.00
6530100 Recurrent Bank Accounts	149,956,475.45	0.00	264,201.65	0.00
6530000 Recurrent Bank Accounts	149,956,475.45	0.00	264,201.65	0.00
6540101 Ministry HQ Development Bank A	0.00	0.00	6,209,835.85	0.00
6540100 Development Bank Accounts	0.00	0.00	6,209,835.85	0.00
6540000 Development Bank Accounts	0.00	0.00	6,209,835.85	0.00
6550101 Ministry HQ Deposit Bank A/C	10,014,603.40	0.00	10,014,603.40	0.00
6550100 Deposit Bank Accounts	10,014,603.40	0.00	10,014,603.40	0.00
6550000 Deposit Bank Account	10,014,603.40	0.00	10,014,603.40	0.00
6580101 Cash	2,899,667.90	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,899,667.90	0.00	0.00	0.00
6580000 Cash in Hand	2,899,667.90	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	23,833.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	23,833.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	23,833.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	17,452,586.00	0.00
6760100 Imprests	0.00	0.00	17,452,586.00	0.00
6760000 Government Imprests	0.00	0.00	17,452,586.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310103 Fuel Levy	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	0.00	0.20	0.00	0.00
7310110 Professional Fees (Estate)	0.00	0.00	0.00	0.00
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.20	0.00	0.00
7310000 Deposits	0.00	0.20	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.20	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.20	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	10,014,603.00	0.00	10,014,603.00
7320200 Other General Liabilities	0.00	10,014,603.00	0.00	10,014,603.00
7320000 Other Liabilities	0.20	10,014,603.00	0.00	10,014,603.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.70	0.00



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Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7380102 VAT Withholding	0.00	0.00	0.00	0.70
7380100	0.00	0.00	0.70	0.70
7380000 Withholding Taxes	0.00	0.00	0.70	0.70
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.50	0.00	0.00	0.00
7390100 System Required Liabilities	0.50	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	1.10
7399900	0.00	0.00	0.00	1.10
7390000 System Required Liabilities A/cs	0.50	0.00	0.00	1.10
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	78,029,999,296.80	0.00	72,615,299,081.75
9910209 Remittances to Exchequer Miscellaneous Revenue	1,248,846,742.05	0.00	1,224,896,285.85	0.00
9910200 Exchequer Provisions	1,248,846,742.05	78,029,999,296.80	1,224,896,285.85	72,615,299,081.75
9910000 Provisions	1,248,846,742.05	78,029,999,296.80	1,224,896,285.85	72,615,299,081.75
9990101 Opening Balance Bank	0.00	170,251,302.45	0.00	170,251,302.45
9990100 Opening Balance Bank	0.00	170,251,302.45	0.00	170,251,302.45
9999999 Consolidated Fund	71,536,703,642.55	0.00	63,253,085,071.85	0.00
9999900	71,536,703,642.55	0.00	63,253,085,071.85	0.00
9990000 Opening Balance Reserves	71,536,703,642.55	170,251,302.45	63,253,085,071.85	170,251,302.45
Total	78,210,400,202.45	78,210,400,202.45	72,795,564,989.00	72,795,564,989.00

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

Prepared By: 

Date: 29/09/2021

Reviewed By: 

Date: 29/09/21

Approved By: 

Date: 29/09/21



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