



REPUBLIC OF KENYA



**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR YEAR ENDED  
30 JUNE, 2013**



**PUBLIC SERVICE COMMISSION**

## Vision

To be a benchmark for a high performing, dynamic and ethical public service.

## Mission

To transform the public service to become professional, efficient and effective for the realization of national development goals.

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
PUBLIC SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE 2013**



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## 1.0 ANNUAL REPORT

### 1.1. PUBLIC SERVICES COMMISSION

#### GENERAL INFORMATION

##### REGISTERED OFFICE

Public Services Commission  
P.O. BOX 30095 -00100  
NAIROBI  
KENYA

##### BANKERS

Central Bank of Kenya  
P.O. BOX 60000-00200  
NAIROBI  
KENYA

##### INDEPENDENT AUDITORS

The Kenya National Audit Office  
Anniversary Towers  
P.O. BOX 30084  
NAIROBI  
KENYA

## 1.2. THE COMMISSION

1. Prof. Margaret Kobia, PhD, CBS	-	Chairperson
2. Amb. Peter O. Ole Nkuraiya, CBS	-	Vice Chairperson
3. Mr. Patrick G. Gichohi, CBS	-	Commissioner
4. Mr. Titus M. Ndambuki, CBS	-	Commissioner
5. Dr. (Mrs.) Judith Bwonya	-	Commissioner
6. Mrs. Catherine R. Omweno	-	Commissioner
7. Mrs. Veronica Birgen	-	Commissioner
8. Mr. Lawrence Nyalle	-	Commissioner
9. Prof. Michael N.I. Lokuruka, Ph.D	-	Commissioner
10. Mrs. Alice A. Otwala	-	Commission Secretary/CEO

## 1.3 SENIOR MANAGEMENT STAFF

11. Dr. Florence N. Wachira, MBS	-	Director, Recruitment & Selection
12. Mr. Remmy N. Mulati, MBS, HSC	-	Director, Board Management
13. Mr. Simon K. Rotich, MBS,	-	Director, Corporate Services
14. Mr. George N. Mukabi	-	Deputy Director , HR Audit
15. Mrs. Mary W. Gachonde	-	Deputy Director, Establ.& Management Consultancy
16. Mrs. Rose A. Aduda	-	Deputy Director, Discipline
17. Mrs. Anastasia W. Kariuki	-	Deputy Director, Sect. Plan.
18. Mr. Gabriel O. Juma	-	Deputy Director, Examination
19. Miss Selina Iseme	-	Deputy Chief Litigation Counsel

## 1.4. MANDATE OF THE COMMISSION

Under the Constitution that was promulgated on 27th August, 2010, the Commission's mandate was redefined and expanded to include some functions that were previously undertaken by other Government Departments and some that are completely new. The functions as stipulated under Articles 155, 158, 171, 230 and 234 of the Constitution are:

- a. establish and abolish offices in the public service;
- b. appoint persons to hold or act in those offices, and to confirm appointments;
- c. exercise disciplinary control over and remove persons holding or acting in those offices;
- d. promote the values and principles referred to in Articles 10 and 232 throughout the public service;
- e. investigate, monitor and evaluate the organization, administration and personnel practices of the public service;
- f. ensure that the public service is efficient and effective;
- g. develop human resources in the public service;
- h. review and make recommendations to the national government in respect of conditions of service, code of conduct and qualifications of officers in the public service;
- i. evaluate and report to the President and Parliament on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the public service;
- j. hear and determine appeals in respect of County Governments' public service;
- k. nominate persons to the Judicial Service Commission and the Salaries and Remuneration Commission; recommend persons to be appointed as Principal Secretaries;
- l. receive and consider petitions for the removal of the Director of Public Prosecutions and recommending appointment of tribunal to investigate the appointment; and
- m. perform any other functions and exercise any other powers conferred by national legislation.

Further, the Commission is expected to enforce implementation of the provisions of the Public Officers Ethics Act, 2003 in the public service.

### (i) Vision Statement

To be a service commission committed to the provision, management and development of human resources in the public service.

### (ii) Mission Statement

To transform the public service to become professional, efficient and effective for the realization of national development goals

### (iii) Values

The Commission will be guided by the following core values in the discharge of the mandate.

- a. Integrity - adherence to impeccable and beyond reproach professional and personal standards in the conduct of its affairs.
- b. Professionalism - undertakes duties without compromising standards and values.
- c. Equity and Diversity - consistently directs effort to build an all-inclusive public service work force.
- d. Team spirit - maintains a high degree of co-operation and team work.
- e. Transparency and Accountability - upholds openness and takes responsibility for actions in the discharge of the mandate.
- f. Creativity and innovation - continuously applies new ideas, methods and technology in the discharge of its mandate.



- g. Continual Improvement - embraces continuous learning for performance improvement.

#### **(iv) Key Strategic Objective**

The Commission has been guided by the core values in the discharge of the mandate to ensure an efficient and effective public service to facilitate the implementation of the Constitution and flagship projects under the Kenya Vision 2030 economic blue print:

- Integrity - adherence to impeccable and beyond reproach professional and personal standards in the conduct of its affairs.
- Professionalism – undertakes duties without compromising standards and values
- Equity and Diversity - consistently directs effort to build an all-inclusive public service work force.
- Team spirit - maintains a high degree of co-operation and team work.
- Transparency and Accountability - upholds openness and takes responsibility for actions in the discharge of the mandate.
- Creativity and innovation - continuously applies new ideas, methods and technology in the discharge of its mandate.
- Continual Improvement - embraces continuous learning for performance improvement.

#### **(v) Specific Objectives**

- To mainstream gender issues and concerns of the vulnerable groups in the discharge of the Commission's mandate.
- To enhance equity in employment across all regions of the country.
- To address human resource requirements for the implementation of Vision 2030 projects.
- To protect the rights of public officers and enhance justice and fairness in the public service.
- To update the Commission's regulations and procedures in light of emerging changes in the public service.
- To enhance capacity for national public service transformation through improved recruitment and selection techniques.
- To embrace best practices in the discharge of the Commission's mandate.
- To harness science, technology and innovations for effective and efficient service delivery.
- To continuously improve the work environment.
- To enhance the Commission's human resource capacity to deliver on its mandate.
- To promote public understanding of the Commission's functions.
- To uphold the Commission's mandate.
- To enhance professionalism and relevance in the Commission's administered examinations.
- To ensure optimal human resource utilization and management in the public service.
- Promote good governance, transparency and accountability in the public service.

## **(vi) Strategic Programme**

Reform of human resources in the public service.

## **(vii) Strategic Priorities**

The following are the policy priorities of the Commission:

- ensure smooth constitutional transition in the public service in liaison with other relevant government agencies;
- enhance public service human resource institutional capacity for delivery of the Commission's mandate;
- ensure access of Commission's services in all parts of the Republic including the diaspora;
- facilitate and promote public participation in policy making in the public service;
- promote the national values and principles of governance and values and principles of the public service;
- adopt effective systems for auditing, investigation, monitoring and evaluation of the organization, administration and personnel practices of the public service;
- develop human resources in the public service;
- protect public officers from victimization or discrimination at all times;
- set up structures for hearing and determining appeals;
- adopt and promote research and innovations, including information and communication technology to ensure efficiency and effectiveness in the public service;
- establish structures of collaborative engagement with other government agencies, county governments, trade unions, other stakeholders, individual officers and the general public;
- consult, cooperate, collaborate and partner with county governments, regional and international public service Commissions, in the discharge of human resource functions; and
- ensure accountability to the people of Kenya by reporting to the President and Parliament on the extent to which values and principles referred to in Articles 10 and 232 of the constitution are complied with in the public service.
- ensure smooth succession management in the public service.

## 1.5 CHAIRPERSON'S REPORT

The promulgation of the Constitution of Kenya on 27th August, 2010 ushered in a new constitutional dispensation for the Public Service Commission by constituting new look Commission that was sworn in on 9th January, 2013.

The redefined mandate of the Commission is indicated under Articles 155, 158, 171(2), 230(2) and 234(2) of the Constitution. The functions conferred upon the Commission include those that were previously performed under the old Constitution, those previously undertaken by other government departments, and new functions altogether. The enactment of the Public Service Commission Act, 2012 further provides necessary regulating framework for effective discharge of the functions which are both executive and oversight in nature.

On the other hand, the Commission is expected to provide necessary leadership in the drafting of a Bill relating to Public Service Values and Principles. This is in view of the fact that the Commission is expected to promote national values and principles of governance throughout the Public Service and to report to the President and Parliament regarding the compliance of the said values and principles.

The constitution, further confers upon the Commission, the power to hear and determine appeals from county government's public service. The Commission, is thus, expected to spearhead the drafting of National Legislation that will set norms and standards for the county governments' public service.

In the light of the new dispensation, the Commission has reviewed its Strategic Plan to align it with the Constitution. The Strategic Plan presents key policy priorities, strategic objectives and activities that the Commission will implement in the next five years. The plan is aligned to the Constitution and the Kenya Vision 2030. It focuses on four main thematic areas, namely: equitable distribution of opportunities; improvement in service delivery; promotion of good governance; and promotion of constitutionalism and democratic values.

The activities of the Commission during this period will be geared towards improving public service delivery through provision of highly competent personnel capable of spearheading service delivery for equitable development. Further, the activities will involve promotion of national values and principles of governance as well as values and principles of the public service. This will bring about an efficient, effective, ethical, transparent and accountable public service.

The plan takes due consideration of the provisions of the Constitution, public sector reforms and the emerging issues in human resource management, such as the need for results based management, performance contracting and performance rewarding. In addition, emphasis has been given to ensuring representation of Kenya's diverse communities and persons with special needs in appointments, advancement and training opportunities including affirmative action, as stipulated in the constitution.

The adoption of new technologies in ICT and international performance standards in virtually all the operations of the Commission is central to the desired transformation of the Commission into a modern employment agency. The Commission will therefore re-engineer the internal processes, benchmark with international best practices and implement the ISO 9001:2008 quality management systems.

Whereas the commission is committed to discharge the new mandate bestowed by the people of Kenya, the success in implementation of these commitments however, are subject to provision of adequate financial resources and deployment of highly qualified personnel.

During the year under review, the Commission achieved the following milestones:-

- the Enactment of the Public Service Commission Act, 2012;
- recruitment of 307 officers in the public service comprising 189 male and 118 female, during the first half of the FY 2012/13;
- promoted 9,167 officers in various cadres under delegated powers;

- formulation of the draft Strategic Plan, 2013/14 – 2017/18, that gives a road map for the Commission mandate;
- provision of conducive work environment through commencement of construction of additional offices expected to be completed in 2014/15;
- laying framework for improved terms and conditions of service for commissioners and secretariat staff through restructuring and re-engineering of its operations;
- implementation of online meeting, that has enhanced and promoted information sharing at the Commission;
- installation of wireless access points (hot spots) at strategic points at the Commission;
- successful facilitation of the recruitment of the Transition Authority staff, seamless transition in public service, recruitment of the twenty six Principal Secretaries to eighteen ministries, and duly inducting them on their roles in ministries, notwithstanding, mainstreaming gender equity principle;
- digitization of police records, scanning and handing over the actual record to National Police Service Commission;
- preparation and submission of the annual report to the President and Parliament for the period 2011/2012;
- publicising of the Commission Annual Report through Commission's website;
- carrying out of baseline survey on national and public service values and principles in the service;
- enhancement of vehicle establishment from twelve to twenty two in an effort to promote seamless transition in the county governments, promotion of values and principles under Articles 10 and 232 of the Constitution hearing and determining appeals from Counties, and building capacities in the county public service;
- refurbished the seepage water on the basement floor following the digging of the foundation of the new offices;
- refurbishment of the drivers' waiting room;
- refurbishment of the ten slots for parking of ten Commission vehicles;
- identification of critical and common skills at the Commission;
- identification of 500 discipline cases that were handed over to National Police Service Commission;
- assessment of the state of preparedness of the forty seven counties;
- reviewed Discipline Manual on how to hear and determine appeal cases from the counties;
- successful management of change through properly planned inductions and systematically taking into account possibility of resistance;
- translation of the Public Service Commission Charter from English to Kiswahili
- developed and issued to the service regulations and guidelines on financial declarations;
- Enforced the implementation of the Public Officer Ethics Act, 2003 by mainstreaming the Public Officer Code of Conduct and Ethics and the financial declarations by public officers;
- developed the Commission's ISO 9001:2008 Quality Policy Statement and documented the Commission's Operational Procedure; and

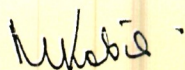
- mainstreamed the provisions of the Public Officer Ethics Act, 2003 by developing and issuing regulations and guidelines on financial declarations.

Notwithstanding the above achievements, the Commission has had to surmount a number of challenges, including:-

- inadequate funding for the implementation the Commission's expanded mandate;
- inconsistent exchequer releases due to austerity measures;
- unpredictable volume of work from the Ministries, Departments and Local Authorities as most are ad hoc in nature;
- the Commission receives far few applications from persons living with disability; and
- lack of recruitment plans from ministries/departments, local authorities and police service required for planning the recruitment process, among others;
- ad hoc assignments (since it is difficult to accurately cost them);
- inadequate office space;
- frequent closure of Integrated Financial Management Information Systems (IFMIS);
- managing the transition of the Commission under the new constitutional dispensation;

I wish to assure the public service and indeed, the people of Kenya, that the Commission is committed to discharging its mandate in an independent and impartial manner irrespective of the challenges that it might face. Similarly, it should be noted that success in implementation of our mandate will largely depend on cooperation among all our stakeholders and provision of adequate resources.

Finally, I wish to reiterate our firm commitment in implementing to the letter the various duties assigned to this Commission by the Constitution.



**PROF. MARGARET KOBIA, CBS  
CHAIRPERSON**

## 1.6 COMMISSION SECRETARY'S REPORT

The promulgation of the Constitution 2010 brought about key changes in policies, strategic objectives and priorities of the Commission that affected the Commission's operations leading to the enactment of the Public Service Commission Act, 2012.

The new Strategic Plan 2013/14 to 2017/18 of the Commission took cognizance of the various provisions of the Constitution related to the Commission's mandate and the rapidly changing operational environment. It has, therefore, been reviewed to take care of any emerging issues. The monitoring and evaluation component has been enhanced to ensure that the implementation of the Plan takes into consideration any exogenous factors which may arise during its implementation.

Both Commissioners and Staff participated in the preparation of the Strategic Plan 2013/14 to 2017/18 and there were consultations with the stakeholders throughout the process. The Commission is implementing the plan through directorates, divisions and units using Commission annual work, procurement and cash projection plans.

The Secretariat is committed to full implementation of the Commission's mandate. Let me take this opportunity to thank the staff that made it possible for the Commission to comply with prescribed standards and Strategic Plan.

Finally, my special thanks go to the Commission Chairperson and all the Commissioners for their leadership during the preparation of the Strategic Plan.



**ALICE A. OTWALA, (MRS.), CBS  
COMMISSION SECRETARY**

## 1.7 STATEMENT OF THE ACCOUNTING OFFICER'S RESPONSIBILITY

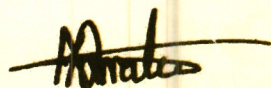
Section 4 of the Public Audit Act, 2003 and Sections 81, 82 and 84 of the Public Finance Management Act, 2012 require Accounting Officers, Receivers of Revenue and Administrators of National Public Funds to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Auditor General for audit.

The responsibilities of an Accounting Officer, Receiver of Revenue, Administrator of a National Public Fund, include the responsibility for the propriety and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility, and for ensuring funds, entrusted to them are applied only for the purposes intended and approved by Parliament, as provided in the Public Finance Management Act, 2012 other laws, Government Financial Regulations and Procedures and National Treasury Circulars issued from time to time.

I accept responsibility for the maintenance of accounting records, which may be relied upon in preparation of the financial statements, as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with National Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly, the financial state of affairs of the Public Service Commission, Vote 207 as at 30th June, 2013.



**ALICE A. OTWALA, (MRS.), CBS  
ACCOUNTING OFFICER**

REPUBLIC OF KENYA

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 Fax: +254-20-311482  
 E-mail: cag@kenyaweb.com



P.O. Box 30084-00100  
 NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2013

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Public Service Commission - Vote 207, which comprise Statements of Assets and Liabilities - Recurrent, Development and Deposit as at 30 June 2013, and the appropriation accounts - Recurrent and Development for the year then ended, and a summary of significant explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

#### **Accounting Officer's Responsibility for the Financial Statements**

The Accounting Officer – Public Service Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The accounting officer is also responsible for submission of these financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### FINANCIAL STATEMENTS FOR VOTE R.207

##### Basis for Qualified Opinion

##### STATEMENT OF ASSETS AND LIABILITIES

##### 1. Long Outstanding Balances

The statement of Assets and Liabilities for Vote R. 207 as at 30 June 2013 reflects long outstanding Assets of Kshs.19,113,044.85 and Liabilities balance of Kshs.21,534,012.40 relating to 2011/2012 and earlier years which were not cleared during the year as detailed below:-

	<b>Assets</b>	<b>Liabilities</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Exchequer	18,757,670.00	
Advances	319,752.65	
General Suspense	35,622.20	
Agency Account		4,098,051.55
Excess A.I.A		1,445,691.30
General Account of		
Vote (GAV)	<u>                    </u>	<u>15,990,269.55</u>
<b>Total</b>	<b><u>19,113,044.85</u></b>	<b><u>21,534,012.40</u></b>

Although the Commission has explained that the Advances, General Suspense, Agency and Excess A.I.A Account balances had been cleared, available information indicates that the balances had not been cleared as at 30 June 2013. Consequently, the validity and accuracy of the Long Outstanding

Assets of Kshs.19,113,044.85 and Liabilities balance of Kshs.21,534,012.40 : could not be confirmed as at 30 June 2013.

## 2. Paymaster General Account

The statement reflects Paymaster General Account (PMG) balance of Kshs.2,732,704.25 while the Cash book reflects Kshs.3,147,688.90 resulting in a variance of Kshs.414,984.65. Further, excluded from the PMG balance of Kshs.2,732,704.25 is payments in cash book not in Bank Statement totalling Kshs.207,758,067.65. In addition, the reconciliation statements reflect payments in Bank Statement not in cash book of Kshs.57,973.30. No explanations have been provided as to why these long outstanding items have not been cleared. Consequently, the accuracy and validity of Paymaster General Account (PMG) balance of Kshs.2,732,704.25 in the statement as at 30 June 2013 could not be confirmed.

## AUDIT OPINIONS

In line with my responsibility, I express the following opinions on the financial statements:-

### Unqualified Opinion

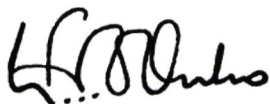
- (i) Financial Statements for Vote D.207
- (ii) Financial Statements for Deposit 207

In my opinion, the two (2) financial statements indicated above present fairly, in all material respects, the financial position of Public Service Commission as at 30 June, 2013, and of its operations for the year then ended, in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

### Qualified Opinion

- (i) Financial Statements for Vote R.207

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion Paragraph, the financial statements indicated above present fairly, in all material respects, the financial position of Public Service Commission as at 30 June 2013, and of its operations for the year then ended, in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**12 February 2014**

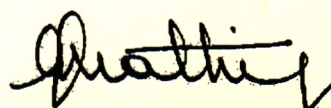
## 2.0. FINANCIAL STATEMENTS

### 2.1 R 207 - STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2013

	2011/2012	2012/2013	TOTAL
<b>ASSETS</b>			
EXCHEQUER	18,757,670.00	13,321,908.00	32,079,578.00
ADVANCES	319,752.65	21,247.35	341,000.90
PMG	3,607,094.25	(874,390.00)	2,732,704.25
GENERAL SUSPENSE	183,539.20	(147,917.00)	35,622.20
<b>TOTALS</b>	<b>22,868,056.10</b>	<b>12,320,848.35</b>	<b>35,188,905.35</b>
<b>LIABILITIES</b>			
AGENCY	5,431,595.25	(1,333,543.70)	4,098,051.55
EXCESS A.I.A	1,445,691.30	452,054.00	1,897,745.30
G.A.V.	15,990,269.55	13,202,838.95	29,193,108.50
CLEARANCE	500.00	(500.00)	-
<b>TOTALS</b>	<b>22,868,056.10</b>	<b>12,320,848.35</b>	<b>35,188,905.35</b>



ALICE A. OTWALA (MRS), MBS  
ACCOUNTING OFFICER  
DATE...14/01/2014



ELIZABETH G. IRURA  
HEAD OF ACCOUNTING UNIT  
DATE...14/01/2014.....

## 2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013

### 2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters Head 870 Secretarial Sub-Head 0000 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	46,931,208				
	Add Supplementary.....	Kshs.	<u>903,744</u>	47,834,952.00	47,834,951.50	-	0.50
2110300	Personal Allowance - Paid as Part of Salary						
	Original.....	Kshs.	78,350,000				
	Add Supplementary.....	Kshs.	<u>2,712,800</u>	81,062,800.00	75,681,952.50	-	5,380,847.50
2210100	Utilities Supplies and Services						
	Original.....	Kshs.	5,800,000				
	Add Supplementary.....	Kshs.	<u>600,000</u>	6,400,000	6,400,000	-	-
2210200	Communication, supplies and Services						
	Original.....	Kshs.	9,000,000				
	Less Supplementary.....	Kshs.	<u>600,000</u>	8,400,000	8,400,000	-	0
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	8,400,000	7,560,000	7,464,295.90	-	95,704.10
	Less Supplementary.....	Kshs.	<u>840,000</u>				
2210400	Foreign Travel and Subsistence and other transportation costs						
		Kshs.		2,500,000	2,500,000	-	0
2210500	Printing , Advertising and Information Supplies and Services						
	Original.....	Kshs.	9,800,000				
	Add Supplementary.....	Kshs.	<u>1,555,000</u>	11,355,000	10,513,933.65	-	841,066.35
2210600	Rental of Produced Assets						
	Original.....	Kshs.	14,000,000				
	Less Supplementary.....	Kshs.	<u>2,000,000</u>	12,000,000.00	12,000,000.00		0
2210700	Training Expenses						
	Original.....	Kshs.	23,560,000				
	Less Supplementary.....	Kshs.	<u>4,712,000</u>	18,848,000.00	18,847,900.00	-	100.00
2210800	Hospitality supplies and Services						
	Original.....	Kshs.	5,810,000				
	Less Supplementary.....	Kshs.	<u>810,000</u>	5,229,000	5,229,000		0
2210900	Insurance Costs						
	Original.....	Kshs.	8,000,000				
	Less Supplementary.....	Kshs.	<u>3,265,000</u>	4,735,000	4,734,507.00		493.00
2211000	Specialized Materials and Supplies						
	Original.....	Kshs.	23,865,510				
	Add Supplementary.....	Kshs.	<u>3,000,000</u>	26,865,510	26,865,510.00		0
2211100	Office General Supplies and Services						
	Original.....	Kshs.	13,300,000				

## 2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
	Less Supplementary.....	Kshs.	1,330,000	11,970,000	11,970,000		0
2211200	Fuel and Lubricants			5,200,000	5,068,450.00	-	131,550.00
2211300	Other Operating Costs						
	Original.....	Kshs.	7,640,000				
	Less Supplementary.....	Kshs.	28,000	7,612,000.00	7,612,000	-	0
2220100	Routine Maintenance – Vehicles and Other Transport Equipment						
	Original.....	Kshs.	2,400,000				
	Add Supplementary.....	Kshs.	1,000,000	3,400,000	2,863,607.55	-	536,392.45
2220200	Routine Maintenance – Other Assets						
	Original.....	Kshs.	12,500,000				
	Add Supplementary.....	Kshs.	3,844,140	16,344,140	16,246,705.35	-	97,434.65
2620100	Membership Fees and Dues, and Subscriptions to International Organizations						
	Original.....	Kshs.	1,000,000				
	Less Supplementary.....	Kshs.	25,000	975,000	975,000.00	-	0
2710100	Government Pension and Retirement Benefits	Kshs.		2,049,490	2,049,490	-	0
3110300	Refurbishment of Buildings						
	Original.....	Kshs.	20,940,736				
	Less Supplementary.....	Kshs.	10,000,000	10,940,736	10,724,336.00		216,400.00
3110700	Purchase of Vehicles and Other Transport Equipment						
	Original.....	Kshs.	8,250,000				
	Add Supplementary.....	Kshs.	132,965,395	141,215,395	141,215,395.00	-	0
3110800	Overhaul of Vehicles and Other Transport Equipment			600,000	386,239.00	-	213,761.00
3110900	Purchase of Household Furniture and Institutional Equipment						
	Original.....	Kshs.	700,000				
	Add Supplementary.....	Kshs.	300,000	1,000,000	981,054.90		18,945.10
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	2,080,000				
	Less Supplementary.....	Kshs.	416,000	1,664,000	1,664,000.00	-	0
3111200	Rehabilitation and Renovation of Plant, Machinery and Equipment			300,000	252,369.00		47,631.00
	<b>GROSS EXPENDITURE.....</b>	<b>Kshs.</b>		<b>436,061,023</b>	<b>428,480,697.35</b>	<b>-</b>	<b>7,580,326</b>

## 2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
3520300	APPROPRIATION IN AID Receipts from the Sale of Inventories, Stocks and Commodities						
	Original.....	Kshs.	200,000				
	Add Supplementary.....	Kshs.	300,000	500,000	1,514,354.00	1,014,354.00	-
<b>TOTAL APPROPRIATION IN AID.....</b>		<b>Kshs.</b>		<b>500,000</b>	<b>1,514,354.00</b>	<b>1,014,354.00</b>	
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>		<b>435,561,023</b>	<b>426,851,491.00</b>	<b>1,041,354.00</b>	<b>7,580,326</b>
<b>Subhead 000 Aids Control</b>							
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	1,120,000				
	Less Supplementary.....	Kshs.	112,000	1,008,000	993,880.00		14,120.00
2210700	Training Expenses						
	Original.....	Kshs.	2,770,000				
	Less Supplementary.....	Kshs.	554,000	2,216,000	2,139,720.00		76,280.00
2210800	Hospitality supplies and Services						
	Original.....	Kshs.	882,000				0
	Less Supplementary.....	Kshs.	88,200	793,800	793,800.00		
2211000	Specialized Materials and Supplies			1,850,000	1,739,600.00		110,400.00
2211100	Office General Supplies and Services						0
	Original.....	Kshs.	325,000				
	Less Supplementary.....	Kshs.	32,500	292,500	292,500.00		
2211300	Other Operating Expenses						
	Original.....	Kshs.	160,000				
	Less Supplementary.....	Kshs.	32,000	128,000	66,000.00		62,000.00
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>6,288,300</b>	<b>6,025,500</b>		<b>262,800</b>
<b>NET EXPENDITURE SUB HEAD...</b>		<b>Kshs.</b>		<b>6,288,300</b>	<b>6,025,500.00</b>		<b>262,800.00</b>
<b>Subhead 0002 Information Communication Technology</b>							
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	2,170,000				
	Less Supplementary.....	Kshs.	217,000	1,953,000	1,952,999.50	-	0.50
2211100	Office and General Supplies						
	Original.....	Kshs.	1,500,000				
	Less Supplementary.....	Kshs.	150,000	1,350,000	1,350,000.00	-	0
2211300	Other Operating Expenses						
	Original.....	Kshs.	8,000,000				
	Add Supplementary.....	Kshs.	1,600,000	6,400,000	6,400,000	-	0
2220200	Routine Maintenance – Other Assets	Kshs.		2,600,000	2,378,661.00	-	221,339.00
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	2,000,000				
	Less Supplementary.....	Kshs.	400,000	1,600,000	1,600,000.00		0

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
3111100	Purchase of Specialized Plant, Equipment and Machinery						
	Original.....	Kshs.	13,000,000				
	Less Supplementary.....	Kshs.	2,600,000	10,400,000	10,129,512.25		270,487.75
<b>GROSS EXPENDITURE.....</b>		<b>Kshs.</b>		<b>24,303,000</b>	<b>23,811,172.75</b>	<b>-</b>	<b>491,827.25</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>		<b>24,303,000</b>	<b>23,811,172.75</b>	<b>-</b>	<b>491,827.25</b>
<b>Sub-Head 0003 Financial Management and Procurement</b>							
2210200	Communication, supplies and Services						0
	Original.....	Kshs.	450,000	405,000	405,000		
	Less Supplementary.....	Kshs.	45,000				
2210300	Domestic Travel and Subsistence and Other Transportation Costs						0
	Original.....	Kshs.	3,010,000				
	Less Supplementary.....	Kshs.	301,000	2,709,000	2,709,000.00	-	
2210500	Printing, Advertising and Information Supplies and Services						182,720.00
	Original.....	Kshs.	1,365,000				
	Less Supplementary.....	Kshs.	136,500	1,228,500	1,045,780.00	-	
2210700	Training Expenses						7.00
	Original.....	Kshs.	4,400,000				
	Less Supplementary.....	Kshs.	880,000	3,520,000	3,519,993.00	-	
2210800	Hospitality Supplies and Services						0
	Original.....	Kshs.	3,150,000				
	Less Supplementary.....	Kshs.	315,000	2,835,000	2,835,000.00	-	
2211100	Office and General Supplies and Services						0
	Original.....	Kshs.	2,500,000				
	Less Supplementary.....	Kshs.	250,000	2,250,000	2,250,000	-	
3111000	Purchase of Office Furniture and General Equipment						7,000.00
	Original.....	Kshs.	1,440,000	1,152,000	1,145,000.00		
	Less Supplementary.....	Kshs.	288,000				
<b>GROSS EXPENDITURE.....</b>		<b>Kshs.</b>		<b>14,099,500</b>	<b>13,909,773.00</b>		<b>189,727.00</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>		<b>14,099,500</b>	<b>13,909,773.00</b>		<b>189,727.00</b>
<b>Subhead 0004 Planning, Research and Statistics</b>							
2210200	Communication, supplies and Services						0
	Original.....	Kshs.	450,000				
	Less Supplementary.....	Kshs.	45,000	405,000	405,000	-	
2210300	Domestic Travel and Subsistence and Other Transportation Costs						158.00
	Original.....	Kshs.	2,415,000				
	Less Supplementary.....	Kshs.	241,500	2,173,500	2,173,342.00	-	
2210500	Printing, Advertising and Information						

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
	Supplies and Services						
	Original.....	Kshs.	1,470,000				
	Less Supplementary.....	Kshs.	147,000	1,323,000	1,322,980.00	-	20.00
2210700	Training Expenses						
	Original.....	Kshs.	6,950,000				
	Less Supplementary.....	Kshs.	1,390,000	5,560,000	5,560,000		0
2210800	Hospitality supplies and Services						
	Original.....	Kshs.	2,240,000				
	Less Supplementary.....	Kshs.	224,000	2,016,000	1,932,331.00	-	83,669.00
2211100	Office and General supplies and Services						
	Original.....	Kshs.	600,000				
	Less Supplementary.....	Kshs.	60,000	540,000	540,000		
2211300	Other Operating Expenses						
	Original.....	Kshs.	1,360,000				
	Less Supplementary.....	Kshs.	272,000	1,088,000	962,800.00	-	125,200.00
3111000	Purchase Office Furniture and General Equipment						
	Original.....	Kshs.	616,000				
	Less Supplementary.....	Kshs.	123,200	492,800	492,800	-	0
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>13,598,300</b>	<b>13,389,253</b>		<b>209,047</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>		<b>13,598,300</b>	<b>13,389,253</b>		<b>209,047</b>
<b>Subhead 0005 Establishment and Appointments – Head</b>							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	18,586,104				
	Add Supplementary.....	Kshs.	2,965,460	21,551,564	21,551,564.00		0
2110300	Personal Allowance - Paid as Part of Salary			8,904,000	8,719,662		184,338.00
2210200	Communication, supplies and Services						
	Original.....	Kshs.	450,000				
	Less Supplementary.....	Kshs.	45,000	405,000	391,224.90		13,775.10
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	245,000				
	Less Supplementary.....	Kshs.	24,500	220,500	220,500.00	-	0
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	25,340,000				0
	Add Supplementary.....	Kshs.	16,466,000	41,806,000	41,806,000.00		
2210700	Training Expenses						
	Original.....	Kshs.	3,500,000				
	Less Supplementary.....	Kshs.	700,000	2,800,000	2,800,000.00	-	0
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	2,380,000				
	Less Supplementary.....	Kshs.	238,000	2,142,000	2,142,000	-	



**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
2211100	Office General Supplies and Services						
	Original.....	Kshs.	550,000				
	Less Supplementary.....	Kshs.	<u>55,000</u>	495,000	440,028.00		54,972.00
2211300	Other Operating Expenses						
	Original.....	Kshs.	400,000				
	Less Supplementary.....	Kshs.	80,000	320,000	272,500.00		47,500.00
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	240,000				
	Less Supplementary.....	Kshs.	48,000	192,000.00	192,000.00		0
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>	<b>78,836,064</b>	<b>78,535,478.90</b>	<b>78,535,478.90</b>		<b>300,585</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>	<b>78,836,064</b>	<b>78,535,478.90</b>	<b>78,535,478.90</b>		<b>300,585.10</b>
<b>Subhead 0006 Board Management</b>							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	10,272,056				
	Add Supplementary.....	Kshs.	<u>1,938,232</u>	12,210,288	12,210,287	-	1.00
2110300	Personal Allowance - Paid as Part of Salary			4,356,000	4,187,334.00	-	168,666.00
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	270,000				
	Less Supplementary.....	Kshs.	27,000	243,000	191,906.60	-	51,093.40
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	350,000				
	Less Supplementary.....	Kshs.	<u>35,000</u>	315,000	315,000.00	-	0
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	2,240,000				
	Less Supplementary.....	Kshs.	<u>224,000</u>	2,016,000.00	2,016,000.00	-	0
2210700	Training Expenses						
	Original.....	Kshs.	2,150,000				
	Less Supplementary.....	Kshs.	<u>430,000</u>	1,720,000	1,245,350.25	-	474,649.75
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	2,450,000				
	Less Supplementary.....	Kshs.	245,000	2,205,000	2,205,000	-	0
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	400,000				
	Less Supplementary.....	Kshs.	80,000	320,000	296,000.00	-	24,000.00
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>23,385,288</b>	<b>22,666,877.85</b>		<b>718,410.15</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs.</b>		<b>23,385,288</b>	<b>22,666,877.85</b>		<b>718,410.15</b>
<b>SUBHEAD 0007 Discipline, Appeals and Petitions</b>							

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	5,496,816				
	Add Supplementary.....	Kshs.	898,284	6,395,100	5,832,691.00		562,409.00
2110300	Personal Allowance - Paid as Part of Salary			2,631,600	2,199,800.00		431,800.00
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	180,000				
	Less Supplementary.....	Kshs.	18,000	162,000	150,191.00	-	11,809.00
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	1,470,000				
	Less Supplementary.....	Kshs.	147,000	1,323,000	994,180	-	328,820.00
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	5,600,000				
	Less Supplementary.....	Kshs.	560,000	5,040,000	4,987,846.00	-	52,154.00
2210700	Training Expenses						
	Original.....	Kshs.	2,750,000				
	Less Supplementary.....	Kshs.	550,000	2,200,000	2,200,000	-	0
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	1,365,000				
	Less Supplementary.....	Kshs.	136,500	1,228,500	1,228,500.00	-	0
2211100	Office and General Supplies and Services						
	Original.....	Kshs.	250,000				
	Less Supplementary.....	Kshs.	25,000	225,000	197,300.00	-	27,700.00
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	96,000				
	Less Supplementary.....	Kshs.	19,200	76,800	76,700.00		100.00
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>19,282,000</b>	<b>17,867,208</b>	<b>-</b>	<b>1,414,792</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs</b>		<b>19,282,000</b>	<b>17,867,208</b>	<b>-</b>	<b>1,482,892</b>
<b>Subhead 0008 Ethics and Integrity Management</b>							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	3,320,148				
	Add Supplementary.....	Kshs.	1,283,624	4,603,772	4,369,264.00	-	234,508.00
2110300	Personal Allowance - Paid as Part of Salary						
	Original.....	Kshs.	1,512,000				
	Add Supplementary.....	Kshs.	192,000	1,704,000	1,345,998.00	-	358,002.00
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	270,000				
	Less Supplementary.....	Kshs.	27,000	243,000	243,000	-	0
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	3,500,000				
	Less Supplementary.....	Kshs.	350,000	3,150,000	3,150,000	-	0

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	7,700,000				
	Less Supplementary.....	Kshs.	<u>770,000</u>	6,930,000	6,925,230.40	-	4,769.60
2210700	Training Expenses						
	Original.....	Kshs.	3,000,000				
	Less Supplementary.....	Kshs.	600,000	2,400,000	2,365,280.00	-	34,720.00
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	1,260,000				
	Less Supplementary.....	Kshs.	126,000	1,134,000	1,133,733		267.00
2211300	Other Operating Expenses						
	Original.....	Kshs.	1,600,000				
	Less Supplementary.....	Kshs.	320,000	1,280,000.00	1,280,000.00	-	0
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>21,444,772</b>	<b>20,812,505.4</b>		<b>632,266.6</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs</b>		<b>21,444,772</b>	<b>20,812,505.4</b>		<b>632,266.6</b>
<b>Subhead 0009 Performance, Monitoring and Evaluation</b>							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	15,890,880				
	Add Supplementary.....	Kshs.	1,655,296	17,546,176	17,546,175.70	-	0.30
2110300	Personal Allowance - Paid as Part of Salary						
	Original.....	Kshs.	8,175,600				
	Less Supplementary.....	Kshs.	420,000	7,755,600	7,688,928.00	-	66,672.00
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	900,000				
	Less Supplementary.....	Kshs.	90,000	810,000	810,000	-	0
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	2,800,000				
	Less Supplementary.....	Kshs.	280,000	2,520,000	2,357,776	-	162,223.80
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	1,050,000				
	Less Supplementary.....	Kshs.	105,000	945,000	945,000.00	-	0
2210700	Training Expenses						
	Original.....	Kshs.	6,000,000				
	Less Supplementary.....	Kshs.	1,200,000	4,800,000	4,799,996.80	-	3.20
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	5,390,000				
	Less Supplementary.....	Kshs.	<u>539,000</u>	4,851,000	4,679,398.40	-	171,601.60
2211100	Office and General Supplies and Services						
	Original.....	Kshs.	1,600,000				
	Less Supplementary.....	Kshs.	160,000	1,440,000	1,439,936	-	64.00
<b>GROSS EXPENDITURE .....</b>		<b>Kshs.</b>		<b>40,667,776</b>	<b>40,267,210.9</b>		<b>400,564.9</b>
<b>NET EXPENDITURE SUB HEAD.....</b>		<b>Kshs</b>		<b>40,667,776</b>	<b>40,267,210.9</b>		<b>400,564.9</b>

## 2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
<b>Sub head 0010 Human Resource Development Headquarters</b>							
2110100	Basic Salaries - Permanent Employees						
	Original.....	Kshs.	3,954,852				
	Add Supplementary.....	Kshs.	316,668	4,271,520	3,905,530.00	-	365,990.00
2110300	Personal Allowance - Paid as Part of Salary			2,028,000	2,028,000.00	-	0
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	450,000				
	Less Supplementary.....	Kshs.	45,000	405,000	405,000.00	-	0
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	1,365,000				
	Less Supplementary.....	Kshs.	136,500	1,228,500	1,226,000	-	2,500.00
2210500	Printing, Advertising and Information Supplies and Services						
	Original.....	Kshs.	1,830,000				
	Less Supplementary.....	Kshs.	133,000	1,697,000	1,616,346.40	-	80,653.60
2210700	Training Expenses						
	Original.....	Kshs.	3,000,000				
	Less Supplementary.....	Kshs.	600,000	2,400,000	2,400,000.00	-	0
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	1,540,000				
	Less Supplementary.....	Kshs.	154,000	1,386,000	1,386,000	-	0
2211300	Other Operating Expenses						
	Original.....	Kshs.	12,900,000				
	Add Supplementary.....	Kshs.	1,220,000	14,120,000	14,119,663.40	-	336.60
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	240,000				
	Less Supplementary.....	Kshs.	48,000	192,000	176,000.00	-	16,000.00
<b>GROSS EXPENDITURE</b>		<b>Kshs.</b>		<b>27,728,020</b>	<b>27,262,539.8</b>		<b>465,480.2</b>
<b>APPROPRIATIONS IN AID</b>							
3520300	Receipts from the Sale of Inventories, Stocks and Commodities						
	Original.....	Kshs.	7,800,000				
	Add Supplementary.....	Kshs.	3,700,000	11,500,000	10,937,700.00	-	562,300.00
<b>TOTAL APPROPRIATION IN AID</b>		<b>Kshs.</b>		<b>11,500,000</b>	<b>10,937,700.00</b>	<b>-</b>	<b>562,300.00</b>
<b>NET EXPENDITURE SUB HEAD</b>		<b>Kshs.</b>		<b>16,228,020</b>	<b>16,324,839.80</b>	<b>-</b>	<b>-96,819.80</b>
<b>sub head 0011 Training and Career Development</b>							
2210200	Communication, Supplies and Services						
	Original.....	Kshs.	270,000				
	Less Supplementary.....	Kshs.	27,000	243,000	243,000.00	-	0
2210300	Domestic Travel and Subsistence and Other Transport Costs						
	Original.....	Kshs.	826,000				
	Less Supplementary.....	Kshs.	82,600	743,400	742,650	-	750.00
2210500	Printing, Advertising and Information						

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS				Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters				Kshs.	Kshs.	Kshs.	Kshs.
Head 870 Secretarial							
Sub-Head 0000 Headquarters							
	Supplies and Services						
	Original.....	Kshs.	1,960,000				
	Less Supplementary.....	Kshs.	196,000	1,764,000	1,764,000.00	-	0
2210700	Training Expenses						
	Original.....	Kshs.	5,900,000				
	Less Supplementary.....	Kshs.	1,180,000	4,720,000	4,720,000	-	0
2210800	Hospitality Supplies and Services						
	Original.....	Kshs.	1,960,000				
	Less Supplementary.....	Kshs.	196,000	1,764,000	1,611,097.90	-	152,902.10
2211300	Other Operating Expenses						
	Original.....	Kshs.	2,320,000				
	Add Supplementary.....	Kshs.	464,000	1,856,000	1,856,000.00	-	0
3111000	Purchase of Office Furniture and General Equipment						
	Original.....	Kshs.	160,000				
	Less Supplementary.....	Kshs.	32,000	128,000	128,000.00	-	0
<b>GROSS EXPENDITURE .....</b>				<b>Kshs.</b>	<b>11,218,400</b>	<b>11,064,747.9</b>	<b>- 153,652.1</b>
<b>NET EXPENDITURE SUB HEAD.....</b>				<b>Kshs.</b>	<b>11,218,400</b>	<b>11,064,747.9</b>	<b>- 153,652.1</b>
<b>Subhead 0098 Devolved Functions</b>							
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	Kshs.		7,000,000	7,000,000	-	0
2210500	Printing, Advertising and Information Supplies and Services	Kshs.		13,000,000	12,635,001.00	-	364,999.00
2210700	Training Expenses	Kshs.		12,295,465	12,295,465.00	-	0
2210800	Hospitality Supplies and Services	Kshs.		13,500,000	13,500,000.00	-	0
2211300	Other Operating Expenses	Kshs.		8,000,000	7,981,638	-	18,362
3111000	Purchase of Office Furniture and General Equipment	Kshs.		1,800,000	1,800,000.00	-	0
<b>GROSS EXPENDITURE</b>				<b>Kshs.</b>	<b>55,595,465</b>	<b>55,212,104</b>	<b>- 383,361</b>
<b>NET EXPENDITURE SUBHEAD</b>				<b>Kshs.</b>	<b>55,595,465</b>	<b>55,212,104</b>	<b>- 383,361</b>
<b>NET EXPENDITURE HEAD</b>				<b>Kshs.</b>	<b>760,507,908</b>	<b>746,853,015.05</b>	<b>1,014,354.00 12,640,538.95</b>
<b>NET EXPENDITURE SUB-VOTE 270</b>				<b>Kshs.</b>	<b>760,507,908</b>	<b>746,853,015.05</b>	<b>1,014,354.00 12,640,538.95</b>
<b>TOTAL NET EXPENDITURE VOTE R 27 PUBLIC SERVICE COMMISSION</b>				<b>Kshs.</b>	<b>760,507,908</b>	<b>746,853,015.05</b>	<b>1,014,354.00 12,640,538.95</b>

**2.2. VOTE 207-RECURRENT APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2013**

TITLES AND DETAILS	Approved Estimates	Actual Expenditure	Over	Under
Sub-Vote 270 Headquarters Head 870 Secretarial Sub-Head 0000 Headquarters	Kshs.	Kshs.	Kshs.	Kshs.

**RECURRENT APPROPRIATION ACCOUNT SUMMARY – FOR THE YEAR ENDED 30 JUNE, 2013**

SUB – VOTE		Approved Estimates	Actual Expenditure	
GROSS EXPENDITURE		Kshs.	Kshs.	
270	Headquarters	772,507,908.00	759,305,069.05	
	Gross Total Expenditure .....	Kshs. 772,507,908.00	759,305,069.05	Surplus of Gross Estimates Over Expenditure <u>Kshs.13,202,838.95</u>
		Approved Estimates	Actual Receipts	
	<b>Appropriation in Aid (Detailed Below).....</b>	Kshs. 12,000,000	12,000,000	
	NET TOTAL VOTE R207 Public Service Commission	Kshs. 760,507,908	747,305,069.05	Net Surplus to be Surrendered to Exchequer .. <u>Kshs. 13,202,838.95</u>

**RECURRENT APPROPRIATION ACCOUNT SUMMARY – FOR THE YEAR ENDED 30 JUNE, 2013**

DETAILS OF APPROPRIATION IN AID( IN KENYA SHILLINGS)				
SUB – VOTE		Approved Estimates	Actual Expenditure	
		Kshs.	Kshs.	
270	Headquarters			
	Appropriation in Aid.....	Kshs. 12,000,000	12,452,054	Payable separately to the Exchequer Kshs. <u>452,054.00</u>
	Applied Appropriation in Aids	Kshs. -	12,000,000	
	Excess Appropriation in Aid.....	-	452,054	

## 2.3 EXPLANATIONS FOR THE MATERIAL DIFFERENCE BETWEEN VOTED PROVISION AND ACTUAL EXPENDITURE

### 1. PERSONAL ALLOWANCE – PAID AS PART OF SALARY

The under expenditure on personal emolument amounting to Kshs.11, 639,209 resulted from unpaid salaries from offices that had remained vacant during the year as analysed in Table 1.1 below:

Reason for unspent balances

The following offices remained vacant as listed below:

**TABLE 1.1 UNSPENT SALARY AS AT 30 JUNE, 2013 (KSHS)**

Name of officer	J/G	Date Post Vacated	Designation	Reason	G/Pay /pm	Months	TOTALS
Mrs. Alice Otwala , MBS	T	Oct, 2012	Deputy Commission Secretary	Appointed CEO	503,000	9	4,527,000.00
Mr. P.K Macharia	S	Dec, 2012	Director HRM	End of contract	258,501	6	1,551,006.00
Mr. Byram Ongaya	S	Aug, 2012	Chief Litigation Officer	Appointed Judge	286,172	10	2,861,720.00
Mr. M. Magunga	P	Sep, 2012	SAAG	Death	153,304	10	1,533,040.00
Ms. Anne Njoroge	N	Sep, 2012		Seconded to CIC	97,590	10	975,900.00
Mr. K. Wesley	R	May,2013	SDS-Ethics	Seconded to C/Gov.	190,543	1	190,543.00
<b>TOTAL</b>							<b>11,639,209</b>

### 2. Revenue Statements. The Commission did not have revenue statement

### 3. Other accounts and statements

Please note that the below listed accounts and statements do not apply to the Commission.

- i. Outstanding loans
- ii. Debt obligations Guaranteed by Government;
- iii. Public Debt;
- iv. Government Investments as at the end of the year
- v. Project Accounts;
- vi. Any other financial statements relevant to the Commission,

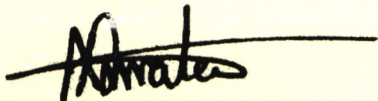
## 2.4 A Statement of Pending Bills

During the fiscal year 2012/2013 the Commission did not carry over any pending bills.

## 3.0 DEVELOPMENT VOTE (D207)

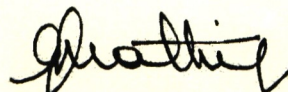
### 3.1. STATEMENT OF ASSETS AND LIABILITIES FOR DEVELOPMENT (D207) AS AT 30 JUNE, 2013

	2011/2012 FINANCIAL YEAR	2012/2013 FINANCIAL YEAR	TOTAL
ASSETS	Kshs	Kshs	Kshs
Paymaster General Account (PMG)		3,408,968.80	3,408,968.80
General Vote of Account (GAV)		13,591,031.20	13,591,031.20
<b>TOTAL</b>		<b>17,000,000.00</b>	<b>17,000,000.00</b>
LIABILITIES			
Exchequer		17,000,000.00	17,000,000.00
<b>TOTAL</b>		<b>17,000,000.00</b>	<b>17,000,000.00</b>



ALICE A. OTWALA (MRS), MBS  
COMMISSION SECRETARY

DATE...14/01/2014.....



ELIZABETH IRURA  
HEAD OF ACCOUNTING UNIT

DATE...14/01/2014.....



## 3.2. DEVELOPMENT APPROPRIATION ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30 JUNE, 2013

DEVELOPMENT APPROPRIATION ACCOUNT – FOR THE FINANCIAL YEAR ENDED 30 JUNE 2013					
Titles and details		Approved Estimates	Actual Expenditure	Over	Under
		Kshs.	Kshs.	Kshs.	Kshs.
Sub-Vote 270 Headquarters					
Head 870 Secretarial					
SUBHEAD 000 Headquarters					
2220200	Routine Maintenance – Other Assets				
	Original .....Kshs.40,000,000	15,000,000	20,168,253.30	5,168,253.30	0
	Less Supplementary .....Kshs.25,000,000				
3110500	Construction and Civil Works				
	Original .....Kshs.40,000,000				
	Less Supplementary .....Kshs.20,000,000	20,000,000	28,422,777.90	8,422,777.90	0
GORSS EXPENDITURE.....Kshs.		35,000,000	48,591,031	13,591,031.20	0
NET EXPENDITURE SUB HEAD .....Kshs.		35,000,000	48,591,031.20	13,591,031.20	0
NET EXPENDITURE HEAD .....Kshs.		35,000,000	48,591,031	13,591,031.20	0
NET EXPENDITURE SUB-VOTE 270.....Kshs.		35,000,000	48,591,031.20	13,591,031.20	0
TOTAL NET EXPENDITURE VOTE 27 .....Kshs.		35,000,000	48,591,031	13,591,031.20	0
<b>PUBLIC SERVICE COMMISSION</b>					

DETAILS OF APPROPRIATION IN AID (IN KENYA SHILLINGS)			
SUB – VOTE	Approved Estimates	Actual Expenditure	
270 Headquarters	Kshs.	Kshs.	
Gross Total Expenditure	35,000,000	48,591,031.20	
NET TOTAL EXPENDITURE VOTE D 207	35,000,000	48,591,031.20	Excess of Expenditure over Gross estimate Kshs. <u>13,591,031.20</u>
	35,000,000	48,591,031.20	Net Deficit Kshs. <u>13,591,031.20</u>

### 3.3. EXPLANATIONS FOR THE MATERIAL DIFFERENCE BETWEEN VOTED PROVISION AND ACTUAL EXPENDITURE


**SUBHEAD: ITEM: 0000:2210900 - Construction of Building – Non Residential**

The account reflects over expenditure because the original allocation of Kshs.80,000,000 was revised downward to Kshs. 35,000,000,000 in June 2013 while expenditure had been incurred in the months of April 2013 on strength of original allocation for FY 2012/2013.

### 4.0. DEPOSIT VOTE (DEP 207)

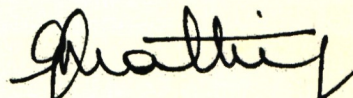
**STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSIT AS AT 30 JUNE, 2013**

	2011/2012	2012/2013	TOTAL
ASSETS	Kshs	Kshs	Kshs
Paymaster General Account (PMG)		5,024,765.15	5,024,766.15
<b>TOTAL</b>		<b>5,024,765.15</b>	<b>5,024,766.15</b>
LIABILITIES			
DEPOSITS		5,024,765.15	5,024,766.15
<b>TOTAL</b>		<b>5,024,765.15</b>	<b>5,024,766.15</b>



**ALICE A. OTWALA, (MRS.), CBS  
ACCOUNTING OFFICER**

DATE... 14/01/2014 .....



**ELIZABETH IRURA  
HEAD OF ACCOUNTING UNIT**

DATE... 14/01/2014 .....