

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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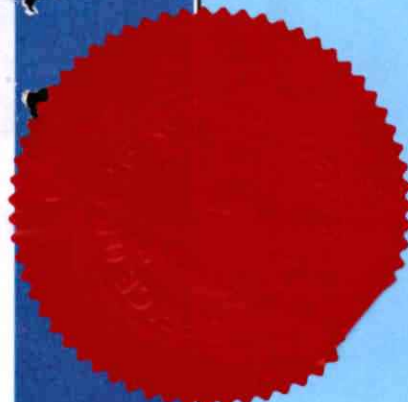
**THE AUDITOR-GENERAL**

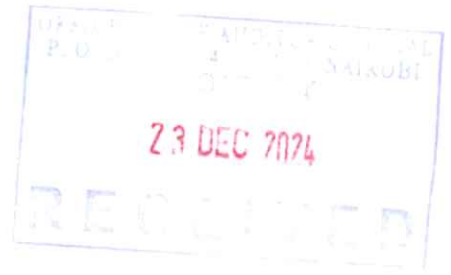
**ON**

**PUBLIC SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

DAF  
Thursday 6/3/2025  
Hon. Naomi  
Wago, MP  
Deputy Majority  
Party Whip  
A-10/2024





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**PUBLIC SERVICE COMMISSION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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



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**1. Acronyms and Glossary of Terms**

AAF	Australia Awards Fellowships
AIE	Authority to Incur Expenditure
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CPA	Certified Public Accountants
CS	Certified Secretary
DFAT	Australian Department of Foreign Affairs & Trade
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
JSC	Judicial Service Commission
KWAL	Kenya Wines Agencies Limited
MBA	Master in Business Administration
MDAs	Ministries, Departments and Agencies
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSC	Public Service Commission
PSELF	Public Service Emerging Leaders Fellowship
PSIP	Public Service Internship Programme
RIPA	Royal Institute of Public Administrators
SRC	Salaries & Remuneration Commission

**2. Key Entity Information and Management**

**a) Background Information**

The Public Service Commission (PSC) is established under Article 233 of the Constitution of Kenya. The Commission consists of chairman, vice-chairperson and seven other members appointed by the President with the approval of the National Assembly in accordance with Article 233 of the Constitution. The Commissioners work on full-time basis.

The Commission is assisted by a Secretariat headed by the Commission Secretary/CEO who is also the Accounting Officer.

**i) Mandate and Functions of the Commission**

The powers and functions of the Commission as set out under Article 234 are:

*(a)* Subject to the Constitution and legislation:

- i. Establish and abolish offices in the public service; and
- ii. Appoint persons to hold or act in those offices, and to confirm appointments;

*(b)* Exercise disciplinary control over and remove persons holding or acting in those offices;

*(c)* Promote the values and principles referred to in Articles 10 and 232 throughout the public service;

*(d)* Investigate, monitor and evaluate the organization, administration and personnel practices of the public service;

*(e)* Ensure that the public service is efficient and effective;

*(f)* Develop human resources in the public service;

*(g)* 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;

*(h)* 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;

*(i)* Hear and determine appeals in respect of county governments' public service; and

*(j)* Perform any other functions and exercise any other powers conferred by national legislation.

Other functions and powers of the Commission include: -

*(a)* Nomination of persons to the Judicial Service Commission (JSC) and Salaries Remuneration Commission (SRC) under Articles 171(2) and 230(2){b} respectively;

*(b)* Recommendation of persons to be appointed as Principal Secretaries under Article 155 (3) (a);

*(c)* Receiving and processing of petitions for the removal of the Director of Public Prosecutions and recommending appointment of a tribunal to investigate the complaints under Article 158(2) (3) and (4);

- (d) Receiving petitions for the removal of the Registrar and Assistant Registrars of political parties in accordance with Section 37 of the Political Parties Act; and
- (e) Protection of public officers against victimization and discrimination while discharging their duties in accordance with Article 236 of the Constitution.

The Public Service Commission Act, 2017 and Public Service Commission Regulations, 2020 prescribe the manner in which the Commission fulfils its mandate.

**ii) Vision, Mission and Core Values**

**Vision:** *A Citizen-Centric Public Service*

**Mission:** *To transform the public service for efficient and effective service delivery.*

**Core Values:** *Citizen focus; Professionalism; Innovation; and Teamwork*

**b) Key Management**

The Commission's day-to-day management is under the following key organs:

- (i) The Commission Board sets general policy and strategic direction of the Commission and is chaired by the Chairman of the Commission. The Commission carries out its business through eight standing committees. Each Committee is chaired by a Commissioner, and draws membership from the Commission Board and senior Secretariat staff. Each Committee has specific terms of reference dealing with broad areas of the Commission mandate.
- (ii) The Secretary/Chief Executive Officer is the Secretary to the Commission Board and serves as the Accounting Officer, and is deputized by five Deputy Commission Secretaries. On Board matters, the Office of the Commission Secretary/CEO is assisted by Board Secretariat that provides secretarial services to the Commission Board.
- (iii) The Commission's organizational structure consists of five directorates and sixteen departments.
- (iv) The management structure includes a Chief Internal Auditor, who reports directly to the Commission Board through the Audit Committee, advises on internal control systems and fiduciary policy issues.

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#### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

S/No.	Designation	Name
1.	Accounting Officer/CEO	Paul Famba, MBS
2.	Deputy Commission Secretary (Corporate Service)	Remmy Mulati, MBS
3.	Director, Administration	Gerald Kuhaka, OGW
4.	Director, Finance, Planning & Resource Mobilization	CPA Maina Njoroge
5.	Deputy Director, HRM Administration	Caroline Kiget
6.	Deputy Director, Accounts	CPA Joseph Njoroge
7.	Deputy Director, Finance	Njalale Simiyu
8.	Deputy Director, HRM&D (PSIP)	Simon Mwangi
9.	Deputy Director, Supply Chain Management	Patrick Malakwen
10.	Assistant Director, Accounts	CPA Ebby Afandi

#### d) Fiduciary Oversight Arrangements

Section 12 of the Public Service Commission Act, 2017 allows the Commission to establish such committees as may be necessary to carry out its functions and the exercise its powers. The Commission has established eight standing committees, each comprising at least two Commissioners and members of the Secretariat to support the committees. The Commission also establishes adhoc committees as and when need arises. The recommendations from the committees are tabled before the Commission Board for consideration and final decision.

The following are the Commission Board Committees and their membership:

S/No.	Committee/Members	Role
1.	<b>Compliance &amp; Quality Assurance Committee</b>	
	Dr. Reuben K. Chirchir, MBS	Chair
	Dr. Joyce K. Nyabuti, MBS	Member
2.	<b>Terms &amp; Conditions of Service Committee</b>	
	Dr. Joyce K. Nyabuti, MBS	Chair
	Ms. Joan A. Otieno, MBS	Member
3.	<b>Human Resource Planning, Establishment &amp; Recruitment Committee</b>	
	Mr. Andrew N. Muriuki, MBS	Chair
	Amb. Salma A. Ahmed, MBS	Member
4.	<b>Finance, Planning, ICT &amp; General-Purpose Committee</b>	
	CPA Charity Kisotu, CBS	Chair

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S/No.	Committee/Members	Role
	Dr. Reuben K. Chirchir, MBS	Member
	Mr. Andrew N. Muriuki, MBS	Member
<b>5.</b>	<b>Capacity &amp; Capability Development Committee</b>	
	Dr. Mary C. Mwiandi, MBS	<b>Chair</b>
	Ms. Joan A. Otieno, MBS	Member
<b>6.</b>	<b>Public Service Performance &amp; Transformation Committee</b>	
	Amb. Salma A. Ahmed, MBS	<b>Chair</b>
	Dr. Joyce Nyabuti, MBS	Member
	Dr. Reuben Chirchir, MBS	Member
<b>7.</b>	<b>Appeals &amp; Devolution Matters Committee</b>	
	Amb. Patrick S. Wamoto, EBS	<b>Chair</b>
	Amb. Salma A. Ahmed, MBS	Member
<b>8.</b>	<b>Audit Committee</b>	
	Ms. Loise Ruhui (Independent)	<b>Chair</b>
	Mr. George Onyango (Independent)	Member
	Mr. Andrew N. Muriuki (Commissioner, PSC)	Member
	Mr. Caleb Bulili (National Treasury Representative)	Member

The Committees' terms of reference are as follows: -

**1. Compliance and Quality Assurance Committee**

- (i) Develop strategies for promotion of values and principles under Articles 10 and 232 of the Constitution;
- (ii) Oversee the preparation of the report to the President and Parliament on the extent to which the values and principles in Articles 10 and 232 are complied with in the public service;
- (iii) Consider reports on investigation, monitoring and evaluation, and audit of the organization, administration and personnel practices in the public service;
- (iv) Manage the public service Code of Conduct and Ethics; and
- (v) Oversee the administration of financial disclosures in the public service.

**2. Terms and Conditions of Service Committee**

- (i) Consider, review and make recommendations on terms and conditions of service for public officers;
- (ii) Review and develop human resource management policies for the public service;
- (iii) Recommend human resource management reforms in the public service;
- (iv) Develop a human resource master plan for the public service;
- (v) Recommend talent management and retention programmes in the service; and
- (vi) Manage industrial relations in the service.

**3. Human Resource Planning, Establishment and Recruitment Committee**

- (i) Advise the Commission on human resource planning, establishment and recruitment functions;
- (ii) Develop and review recruitment and selection policy in the public service;
- (iii) Develop and review policy guidelines for establishing and abolishing public offices;
- (iv) Develop and review career management framework for the public service;
- (v) Recommend the criteria for appointments in the public service in compliance with the requirements of the Constitution;
- (vi) Consider requests on organization structure and staff establishment from MDAs;
- (vii) Consider requests from MDAs on appointments and promotions and make appropriate recommendations and policies;
- (viii) Consider job descriptions and specifications for career progression; and
- (ix) Oversee the implementation of job evaluation report for the public service.

**4. Finance, Planning, ICT and General Purpose Committee**

- (i) Develop proposals for the formulation, implementation and review of the strategic direction of the commission;
- (ii) Monitor implementation of the Commission's strategic plan and performance contract;
- (iii) Consider the budget proposals for the Commission and make recommendations for approval;
- (iv) Consider the periodic budget performance and financial reports;
- (v) Propose modalities for fiscal resource mobilization;
- (vi) Oversee the formulation, review and implementation of the ICT policies, strategies, processes and systems of the Commission;
- (vii) Oversee the implementation, certification, sustainability and review of the ISO 2015: 9001 processes;
- (viii) Formulate and review proposals on structure and staffing of the Commission Secretariat;
- (ix) Develop proposals for monitoring, reviewing and implementing competitive terms and conditions of service for the Commission;
- (x) Monitor, review and develop capacity building proposals for the Commission;
- (xi) Develop, monitor and review implementation of the Commission's communication strategy; and
- (xii) Monitor, review and propose strategies for development, management and improvement of the Commission's assets, facilities, shared services and work environment.

**5. Capacity and Capability Development Committee**

- (i) Develop and review human resource development policies and guidelines;
- (ii) Oversee institutionalization of induction and fit-for-purpose training and development programmes;
- (iii) Develop and manage public service competency framework;
- (iv) Collaboration and resource mobilization for training and development; and
- (v) Management of internship programmes in the public service.

**6. Public Service Performance and Transformation Committee**

- (i) Develop national performance management policy framework for the public service;
- (ii) Oversee the institutionalization of performance management framework in the public service;
- (iii) Initiate service delivery improvement programmes and strategies;
- (iv) Develop strategies for inculcating a public service performance culture; and
- (v) Recommend structures and systems for public service transformation.

**7. County Appeals and Devolution Matters Committee**

- (i) Oversee inter-governmental relations in collaboration with relevant government agencies to ensure application of uniform human resource management norms and standards in the service;
- (ii) Recommend strategies for capacity building and technical assistance to counties on human resource matters; and
- (iii) Consider county appeals and make recommendations to the Commission for determination and decision.

**8. Audit Committee**

This is an advisory committee that assists the Commission and the Secretary/CEO with respect to financial reporting, adequacy and effectiveness of Commission's risk management, internal controls, governance processes, and audit affairs. The Committee comprises of two members from the private sector, a representative of the National Treasury, one Commissioner and head of Commission's Internal Audit as the Secretary. The Committee is chaired by a representative of the private sector and its terms of reference are as follows:

- (i) Approves the internal audit unit charter;
- (ii) Reviews the charter of the internal audit function and recommend to the Commission for approval;
- (iii) Reviews the annual audit plan and make recommendations to the Commission for approval;

- (iv) Receives and reviews reports from the internal audit/external audit, and make appropriate recommendations to the Commission;
- (v) Evaluates the adequacy of management responses to audit queries;
- (vi) Monitors the implementation of audit-based recommendations approved by the Commission;
- (vii) Reviews audit reports of the Auditor-General that have implications on the Commission and makes recommendations to the Commission;
- (viii) Advises the Commission on risk management and ensure that the Commission has in place an institutional risk management policy framework; and
- (ix) Initiates special audit/investigation on any allegations, concerns and complaints

During the period, the Committees held quarterly meetings, or as necessary, whose recommendations were considered and approved by the Commission during the Board meetings.

#### **9. Senior Management Committee**

The Committee has established a Senior Management Committee that is chaired by the Commission Secretary/CEO. The Committee regularly to review the implementation of the annual work plans. The Committee deals with the operational matters of the Commission.

#### **10. Other Oversight Activities**

##### **a) Internal Oversight Arrangements**

The Accounting Officer authorises and approves all activities of the Commission and ensures that all Government regulations and policies are complied with. The Accounting Officer appoints Authority to Incur Expenditure (AIE) holders who certify that all the expenditures of the Commission are incurred for authorised purposes and properly charged. Further, the oversight arrangements are undertaken through the following Committees:

- (i) The Budget Implementation Committee (BIC) oversees budget implementation process and periodically advises the Accounting Officer on the budget performance;
- (ii) Ad Hoc Evaluation Committees are established for specific procurement matters;
- (iii) Inspection and Acceptance Committee: Inspects works, goods or services undertaken/supplied; and
- (iv) Commission Human Resources Management Advisory Committee considers and approves staff development strategies, training needs and projections, and Secretariat's human resource discipline and other terms and conditions of service.

##### **b) External Oversight Arrangements**

The external oversight arrangements are provided by the following:

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### Annual Report and Financial Statements for the year ended 30th June 2024

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- (i) The National Assembly Departmental Committee on Labour provides oversight on the Commission's mandate, budget programmes, and implementation.
- (ii) The National Assembly Public Accounts Committee provides oversight on audit matters raised by the Office of the Auditor General.
- (iii) The National Treasury disburses funds, approves budgetary reallocations and analyses quarterly reports.
- (iv) The Office of the Controller of Budget approves Commission's expenditure requests through exchequer approvals and analyses quarterly budget reports.
- (v) The Office of the Auditor General undertakes annual audit of Commission's financial statements.

#### **c) Public Service Commission Headquarters**

Commission House  
Harambee Avenue  
P. O. Box 30095 - 00100  
NAIROBI, KENYA

#### **d) Contacts**

Telephone: (254) 020 2223901-5, 2227471-5  
E-mail: [psck@publicservice.go.ke](mailto:psck@publicservice.go.ke)  
Website: [www.publicservice.go.ke](http://www.publicservice.go.ke)

#### **e) Entity Bankers**

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

#### **f) Independent Auditors**

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

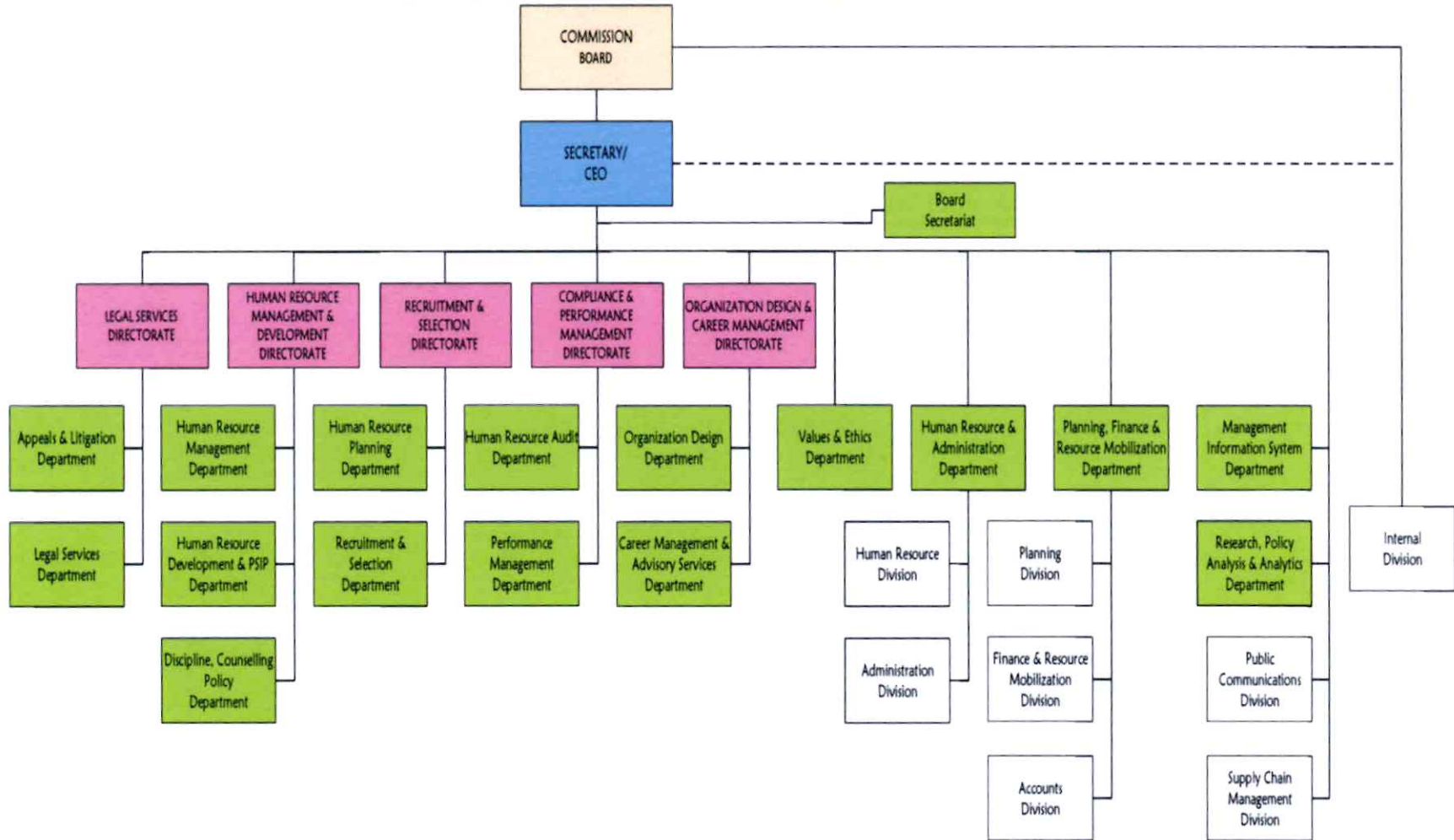
#### **g) Principal Legal Adviser**

The Attorney General  
State Law Office & Department for Justice.  
Harambee Avenue  
P. O. Box 40112  
City Square 00200  
Nairobi, Kenya

3. Statement of Governance

Governance structure of Public Service Commission

FIGURE 2: APPROVED ORGANIZATION STRUCTURE FOR PUBLIC SERVICE COMMISSION



**3.1 A Brief on the Key Leadership Structure: Commission Chairman, Commissioners and Accounting Officer**

**Amb. Anthony M. Muchiri, CBS, Chairperson**



Ambassador Anthony Mwaniki Muchiri was sworn into office as the Chairperson of the Public Service Commission on 22<sup>nd</sup> December 2021.

He is a career public servant, having last served as Kenya's Ambassador to Cuba and concurrently as High Commissioner/Ambassador/PR of Kenya to Jamaica, Barbados, St. Kitts & Nevis, Guyana, Dominican Republic, CARICOM Secretariat since July 2018.

He joined the public service in 1984 in the administration cadre and rose through the ranks as Assistant Inspector (Inspectorate of State Corporations), Assistant Secretary (Ministry of Information & Broadcasting, and Ministry of National Guidance & Political Affairs), Second Secretary (Ministry of Foreign Affairs), and Chef de Cabinet to the Permanent Secretary, Secretary to the Cabinet and Head of the Public Service.

Between 2003 and 2018, he served in various diplomatic missions abroad and Ministry of Foreign Affairs as Counsellor and Deputy Chief of Mission (Kenya Mission to the United Nations, Geneva, 2003-2005); Deputy Chief of Mission, Embassy of the Republic of Kenya to the Arab Republic of Egypt (2005 -2007); Deputy Director, Administration – Ministry of Foreign Affairs (2007-2010); Ambassador of Kenya to Libya (2010-2014); Ambassador/Advisor, Office of the Principal Secretary, Ministry of Foreign Affairs (2015-2016); and Chargé d' Affaires, Kenya Embassy, Havana, Cuba (2016-2018).

He holds a Global Executive MBA degree from the United States International University, Nairobi; Bachelor of Commerce Degree, Nagpur University, India; and Post Graduate Diploma in International Relations, University of Nairobi.

He has also undertaken numerous professional studies including Advanced Public Administration (Kenya Institute of Administration), Post Graduate Diploma in Diplomatic Studies (University of Oxford, UK), Certificate in Peace making and Preventive Diplomacy, UNITAR-IPA Fellowship Program in Peace making & Preventive Diplomacy, Africa-Egypt Diplomatic Training Program (Institute for Diplomatic Studies, Egypt), and Leaders in Development Managing Political and Economic Change (Harvard University).

**CPA Charity S. Kisotu, CBS, Vice Chairperson**

Ms. Charity Seleina Kisotu was appointed Vice Chairperson of the Public Service Commission on 10th January 2019. She is the chairperson of the Finance, Planning, ICT and General-Purpose Committee of the Commission.



Prior to her appointment, she was a member of the Board of the Central Bank of Kenya since 2016. She also served at various times as Chairperson of the Insurance Tribunal; Chairperson of the National Social Security Fund Board of Trustees; Chairperson of Kenya Wines Agencies Limited (KWAL); member of Nairobi City County Public Service Board and Chief Accountant at the National Water Corporation.

As Chairperson of KWAL, she successfully presided over the privatization of the organization which was a special assignment given to her board by the appointing authority. Ms. Kisotu holds a Master of Business Administration (MBA) degree from Moi University. She is a Certified Public Accountant of Kenya (CPAK) and a Certified Secretary (CS).

**Dr. Joyce K. Nyabuti, MBS, Commissioner**



Dr. Joyce Kemunto Nyabuti joined the Commission as a Commissioner on 10<sup>th</sup> January, 2019. She is a Human Resource Management and Development expert of long standing in the Public Service. In her 30 years of public service, she handled numerous high-level management assignments including Public Service Reforms such as Performance Improvement, Quality Assurance Programs and Performance Contracting. She has a passion in management, transformative leadership and organizational Development.

Prior to her appointment, Commissioner Nyabuti was the head of Human Resource Management and Development at the National Intelligence Service. She was also an Instructor at the National Intelligence Academy and editor of the National Intelligence Academy Journal.

Among the institutions she has served in are Public Service Commission, Ministry of Cooperative Development, Ministry of Agriculture and Rural Development and Ministry of Health.

Commissioner Nyabuti holds a doctorate degree (PhD) in Business Administration from Kabarak University, Master of Business Administration (MBA) degree in Human Resource Management from Catholic University of Eastern Africa and Bachelor of Arts (BA) degree from the University

of Nairobi. She also holds a Post Graduate Diploma in Human Resource Management, Post Graduate Diploma in Strategic and Security Studies and a Certificate in Human Resource Audit from the Royal Institute of Public Administration (RIPA), UK. She has attended numerous management

and leadership courses and also widely published in her area of specialization and interest. Commissioner Nyabuti is a certified member of the Institute of Human Resource Management.

**Dr. Mary C. Mwiandi, MBS, Commissioner**



Dr. Mary Ciambaka Mwiandi was appointed Commissioner on 10<sup>th</sup> January, 2019. She has had a long public service career as a teacher, lecturer and community leader. She taught at Chuka High School, Meru School and Kajiunduthi Secondary School where she rose to the position of Deputy Principal. Prior to her appointment to the Commission, she served as Chairperson and Senior Lecturer in the Department of History and Archaeology at the University of Nairobi having started her university teaching career as a Tutorial Fellow.

Commissioner Mwiandi was also a part-time lecturer at Strathmore University, United States International University (Africa), and St. Lawrence University's Nairobi Campus. She has published widely in her field of interest and supervised MA and PhD candidates in history and armed conflict and peace studies at the University of Nairobi. She is a recipient of many local and international scholarships and grants from various institutions and research programs.

Commissioner Mwiandi was nominated as a Goodwill Ambassador on peace, cohesion and integration by the National Cohesion and Integration Commission. She was also a member of the Board of Management of Kenya Marine and Fisheries Research Institute (KMFRI) and various school management boards. Dr. Mwiandi holds a doctorate degree (PhD) in History from Michigan State University, a Master of Arts degree in History from the University of Nairobi, a Post Graduate Diploma in Education from Kenyatta University and a Bachelor of Arts degree from the University of Nairobi.

**Dr. Reuben K. Chirchir, MBS, Commissioner**



Dr. Reuben Chirchir joined the Commission as a Commissioner on 10<sup>th</sup> January, 2019. Prior to his appointment, Dr. Chirchir served in various capacities in the public sector as the Chairman of the University Council of South Eastern Kenya University; Secretary and Chief Executive Officer of the Judges and Magistrates Vetting Board; Joint Secretary to the Tribunal appointed by H.E. the President to Investigate the Conduct of a Judge of the Supreme Court of Kenya; Consultant Senior Programme Officer (UNDP) supporting the Task Force on Devolved Government (TFDG), Office of the Deputy Prime Minister and Ministry of Local Government; and Operations Officer, Lake Victoria Environmental Management Programme (EPS) under the Ministry of Environment and Natural Resources.

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Dr. Chirchir holds a Doctorate degree (PhD) in Organizational Leadership, Master of Science (MSc) in Natural Resource Management, Bachelor of Science and Bachelor of Laws degrees. He is also registered with the National Environment Management Authority (NEMA) as a Lead Expert and a member of the Environmental Institute of Kenya (EIK). Commissioner Chirchir is an active and published scholar with interest in governance, policy and leadership studies.

#### Amb. Patrick S. Wamoto, EBS, Commissioner



Amb. Patrick Simiyu Wamoto is a career diplomat of longstanding. He joined the Ministry of Foreign Affairs as an Assistant Secretary III in 1983, rising through the ranks to the position of acting Permanent Secretary in the Ministry.

Prior to joining the Commission on 10<sup>th</sup> January, 2019, Amb. Wamoto was Kenya's Ambassador to Thailand. He had also served as High Commissioner of Kenya to South Africa and in various other capacities in Kenya's missions in London, Vienna and Abuja.

He has undertaken various training courses in Management at the Kenya School of Government in Nairobi as well as the German Centre for International Development in Berlin, Germany. Amb. Wamoto is also an Alumnus of the National Defense College, Kenya.

Commissioner Amb. Wamoto holds a Bachelor of Arts degree in Political Science from the University of Nairobi, a Post-Graduate Diploma in Diplomatic Studies from Oxford University, and a Post-Graduate Diploma in Multilateral Diplomacy from the Graduate Institute of International Studies in Geneva. He was awarded Order of the Elder of the Burning Spear (EBS) by His Excellency the President of the Republic of Kenya for his exemplary contribution to Kenya's diplomacy and international relations.

#### Amb. Salma A. Ahmed, MBS, Commissioner



Amb. Salma Abdulahi Ahmed was appointed as a Commissioner in the Public Service Commission on 10<sup>th</sup> January, 2019 after an illustrious career spanning over 20 years in the civil service, diplomacy, communications, public relations and academia. Prior to her appointment, Commissioner Ahmed was Kenya's ambassador to France, Portugal and Serbia for eight years where she also doubled as the Chair of the East African Community Ambassadors forum and Deputy Dean of the African Group of Ambassadors. As ambassador, she was actively involved in high level global governance issues, peace and conflict resolution and international trade and strengthening Kenya's diplomatic interests. She also served as a lecturer at the University of Nairobi's

Department of Political Science and the Institute of Diplomacy and International Studies, the

National Intelligence Service School, National Defence College and the Foreign Service Academy among other institutions in Kenya and abroad.

Commissioner Ahmed is an innovative thinker and strategist with solid problem-solving skills and deep understanding of organizational systems. She is passionate about transforming society and has been engaged in various social transformation campaigns and programmes among disadvantaged communities and refugee camps all over Kenya. She is skilled in systems analysis, conflict management and resolution, peace building and resource mobilization. Her illustrious career includes a stint as a consultant at United Nations Development Fund for Women (UNIFEM) where she deepened her passion for social transformation issues.

She has also worked as a Communications and Public Relations Manager at the Aga Khan Development Network. Commissioner Ahmed holds a Bachelor of Arts and Masters in International Studies degree from the University of Nairobi, Postgraduate Diploma in International Relations. She has also attended numerous certificate level courses, seminars and workshops.

**Mr. Andrew N. Muriuki, MBS, Commissioner**



Mr. Andrew Ndambiri Muriuki was appointed as a Commissioner in the Public Service Commission on 10<sup>th</sup> January, 2019. He has over 17 years of progressive experience in sustainable resource planning and management in the public sector, mainly in institutions of higher learning. He also has broad experience in the functional areas of human resource, administration, procurement, finance, supply chain and property management. Prior to joining the Commission, Commissioner Muriuki was the Deputy Registrar (Administration & Finance) at Dedan Kimathi University of Technology, Nyeri.

He also served in various positions at Jomo Kenyatta University of Agriculture and Technology, rising through the ranks from Management Trainee to the position of Senior Assistant Registrar. Commissioner Muriuki has hands-on experience in corporate governance, having been a Member of the National Standards Council of the Kenya Bureau of Standards and the Institute of Directors of Kenya. He has attended numerous professional and career development courses in management, procurement, finance, project planning, labour relations and corporate governance, locally and abroad. Commissioner Muriuki holds a Master of Science degree in Information Systems from the University of Sunderland in the United Kingdom; National Diploma in Business Management from Kenya Institute of Management; and Bachelor of Arts degree from Kenyatta University.

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Ms. Joan A. Otieno, MBS, Commissioner



Commissioner Joan A. Otieno chairs the Staff Pension Scheme as sponsor nominated trustee of the Public Service Commission. She is a Member of Public Service Commission Terms and Conditions of Service Committee and Human Resource Development Committee. She joined the Commission on 10<sup>th</sup> January, 2019 after a distinguished thirty-five (35) years of service (1984 – 2019) as a teacher and school administrator.

As an administrator, she not only participated in curriculum review, design and development but was also involved in preparation of instructional resources at the then Kenya Institute of Education (KIE) now called Kenya Institute of Curriculum Development (KICD). She was instrumental in facilitation and improvement of access and quality education in various public institutions in the country. As a way of giving back to the society, she sits in the board of Community Initiative Support Services (CISS) (2010 – to-date), a non-profit organization that is involved in Poverty eradication, Food security, Healthcare, Environmental conservation, Higher Education and Research in the Lake Region. Commissioner Joan A. Otieno holds a Bachelor of Education (Arts) Degree from Kenyatta University and a Diploma in Education Management from Kenya Education Management Institute (KEMI).

Paul Famba, MBS, Commission Secretary/CEO



**Mr. Paul Famba** is a career administrator with credentials and a record of accomplishments in public service, spanning 29 years. He was appointed to the position of Secretary/Chief Executive of the Public Service Commission with effect from 1<sup>st</sup> August 2024. Before his appointment, he was the Secretary of Administration at the Ministry of Interior and National Administration since January 2023.

Mr. Famba started his career in public service in 1995 as a Research Assistant at the University of Nairobi, before joining the civil service in 1997 as an Assistant County Commissioner. He rose steadily through the ranks as State Protocol Officer, Deputy County Commissioner, Director of Administration and finally to the position of Secretary of Administration. His deep understanding of government administration saw him successfully implement government programmes.

Mr. Famba holds a Master of Arts degree in Peace and Conflict Management from Kenyatta University and a Bachelor of Arts degree from the University of Nairobi. He has successfully served in various national assignments in different capacities. He was a member of the Multi-Agency Team for Mapping, Verification and Valuation of Mature/Over-Mature Forest Plantations from April 2020 to January 2021, and the Joint Secretary, of the Inter-Faith Council on National Response to Corona Virus Pandemic from June 2020 to October 2022.

At the time of his appointment, he had been a member of the Kenya Association of Public Administration and Management (KAPAM) since 2015 and the Human Resource Management Advisory Committee since January 2020. He was also the Alternate Director for Principal Secretary of the State Department for Internal Security and National Administration at the Tourism Promotion Fund Oversight Board from November 2019 and a member of the Presidential Task Force on the Development of Kenya Home of Human Origins Museum and Science Park since January 2024. Mr. Famba holds the Order of the Grand Warrior of Kenya (OGW) and the Moran of the Order of the Burning Spear (MBS).

### **3.2 Management Committees Established and Their Role**

The Commission has established a senior management committee that meets regularly to deal with operational matters. The committee is chaired by the Commission Secretary.

### **3.3 Audit Committee**

#### **Meetings Held**

During the period, the Committee held regular meetings, whose recommendations were considered and approved by the Commission during the Board meetings.

### **3.4 Risk Management, Compliance, Conflict of Interest**

The Commission has developed a risk management framework policy to guide it on identification of risks and mitigation thereon. The Commission requires officers to declare personal interests all instances of its operations.

### **3.5 Report on recent training and development in governance for those in key leadership**

The Australian Department of Foreign Affairs & Trade (DFAT) through the Australia Awards Fellowships sponsored the Commission Board and four directors for the 2023 AAF program on "*Building capacity for effective governance in public service management and sustainable development*" at the University of Newcastle in Australia between 4<sup>th</sup> and 18<sup>th</sup> November 2023.

The Vice-Chairperson attended the 6<sup>th</sup> Institute of Certified Public Accountants of Kenya Board Master Class in Mombasa between 21<sup>st</sup> and 25<sup>th</sup> August, 2023.

### **3.6 Public participation activities**

The Commission engaged stakeholders and the public as follows: (i) 22<sup>nd</sup> to 23<sup>rd</sup> August 2023 – Sensitization webinar on Values and Principles in Articles 10 and 232 of the Constitution. Targeted Heads of Human Resource Management & Development (HRMD) and Registrars in Universities, Directors of Administration in MDAs, Principals and Deputy Principals of TVETs, Officers in charge

of governance and ethics matters in the organization, and Heads of Departments/Divisions/Units. (ii) 22<sup>nd</sup> to 25<sup>th</sup> August 2023 – Webinar engagement on Declaration of Income, Assets and Liabilities, Virtual Training or Heads of HRMD. (iii) 26<sup>th</sup> to 29<sup>th</sup> September 2023 – Physical engagement of stakeholders on the development of Service-wide Service Charter for MDAs, Public Universities and TVET institutions. (iv) 2<sup>nd</sup> February 2024 to 9<sup>th</sup> February 2024 – Webinar Dissemination of the 2022/2023 Values report to Authorized, Commissions and Independent Officers, Ministries and State Departments, Statutory Commissions and Authorities, Public Universities, State Corporations and TVETs. (v) 9<sup>th</sup> to 24<sup>th</sup> April 2024 – Public Participation and Receipt of Memoranda on Draft Public Service Commission (Affirmative Action) Regulations 2004, Draft Public Service Commission (Removal of Director of Public Prosecution) Regulations, 2004. (vi) 17<sup>th</sup> to 21<sup>st</sup> June 2024 and 24<sup>th</sup> June to 5<sup>th</sup> July 2024 – Dissemination of the 2021-2023 report on Declaration of Incomes, Assets and Liabilities Webinar.

### **3.7 Compliance with Laws and Regulations**

During the year, the Commission complied the Constitution of Kenya, applicable laws and regulations.

#### **4. Statement by the Chairperson**

On behalf of the Public Service Commission, I am glad to present the Commission's Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2024.

During the 2019/20 financial year, the Commission developed a Strategic Plan (2019/2024) with key focus being transformation of public service and creating a citizen-centric service orientation. The life of Strategic Plan ended on 30<sup>th</sup> June 2024. The Commission has embarked on the preparation of the Strategic Plan's summative evaluation report that will provide the level and success of its implementation. The Commission is at the same time laying grounds for the development of its second Strategic Plan, 2024/2029.

In 2019, the Commission established the Public Service Internship Programme (PSIP). During the year, a total of 8,650 interns were enrolled into the programme. This is transformative initiative aimed at enabling the youth to acquire relevant skills, gain work experience and a competitive edge in the job market. Under the Programme, university graduates are offered an opportunity to work for one year in Government Ministries, State Departments and State Corporations as well as Independent Commissions.

During the year-long programme, the interns are taken through intensive training and elaborate mentorship. In recognition of the importance of this initiative, the National Assembly allocated the Commission an additional Kshs. 1 billion in the 2023/24 budget estimates to support the programme. This enabled the Commission to double the enrolment of interns during the 2023/24 financial year. This was a significant achievement for the Commission. The Commission commends the National Treasury and the National Treasury for this initiative towards doubling the number of interns enrolled into the Programme during the year.

The Commission remains committed towards capacity development in the public service by offering appropriate training opportunities to public officers. The opportunities include the Public Service Emerging Leaders Fellowship (PSELF) that specifically target the youth. The Fellowship is a premier leadership development programme that aims at creating a new generation of well-trained and ethical leaders in Kenya's public service. It seeks to develop and nurture newly recruited talented young public servants below the age of 35 who have served for less than three years in the public service. The 12-month Fellowship programme was launched in November 2021.

So far, a total of 116 fellows have successfully gone through this programme, 51 being the inaugural class of 2022 and 65 during the 2023/24 financial year.

During the period, The Commonwealth invited the Commission Chairperson, and two officers from the Commission Secretariat for the 3<sup>rd</sup> Biennial Pan-Commonwealth Meeting of Heads of Public Service/Secretaries to Cabinet in London from 22<sup>nd</sup> and 24<sup>th</sup> April 2024. The theme of the meeting was: "Institutionalization of Smart Government to Enhance Public Service Delivery." The

**PUBLIC SERVICE COMMISSION**  
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Chairperson presented a paper: "Case Study on Kenya: Leveraging information technology in human resource management in the public service."

The Australian Department of Foreign Affairs & Trade (DFAT) through the Australia Awards Fellowships (AAF) sponsored the Commission Board and two directors for the 2023 AAF program that took place between 4<sup>th</sup> and 18<sup>th</sup> November 2023 at the University of Newcastle in Sydney, Australia. The Commission looks forward to future support from the Australian Government to enable more officers to benefit from the program.

I would like to convey our thanks and appreciation to the National Treasury, National Assembly, development partners and stakeholders for their continued support and cooperation during the reporting period.

Further, I would like to thank my fellow Commissioners for their steadfast support, commitment, and stewardship.

Finally, I would like to recognize the secretariat staff for their devotion, conscientiousness and commitment throughout the reporting period.



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**Amb. Anthony M. Muchiri, CBS**  
**CHAIRPERSON**

## PUBLIC SERVICE COMMISSION

### Annual Report and Financial Statements for the year ended 30th June 2024

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#### 5. Statement by the Accounting Officer

During the year, the Commission was allocated a total budget of Kshs. 3,585.54m of which Kshs. 2,743.36m was for personnel emoluments; Kshs. 696.63m for goods and services; 5.76m for social security benefits; Kshs. 94.50m for acquisition of assets; and Kshs. 45.30m for Development. This is compared to a total budget of Kshs. 2,478.75m allocated during the 2022/23 financial year, an increase of Kshs. 1,106.7m or 44.7%. Of the budget increase, Kshs. 1 billion was allocated to PSIP, which enabled the Commission to double the number of interns to 8,650 during the period.

The Commission's original total budget was Kshs. 3,720.80m. This was, however, revised to Kshs. 3,585.54m during FY 2023/24 Supplementary Estimates I, reducing the budget by Kshs. 135,26m. This budget rationalization affected negatively the implementation of planned activities during the year.

During the year under review, the Commission received Kshs. 3,354.20m from the exchequer against an allocation of Kshs. 3,585.54m in both recurrent and development budget estimates. The Commission generated a total of Kshs. 9.4m in AIA, bringing the total receipts to Kshs. 3,363.56m as compared to Kshs. 2,379.66 received during the 2022/23 financial year. During the period, the Commission incurred Kshs. 41.1m in pending bills due to lack of exchequer.

The Commission recorded a total expenditure of Kshs. 3,364.82m of which Kshs. 2,633.91m (78.3%) was on compensation of employees; Kshs. 599.31m (17.8%) on goods and services; Kshs. 5.16m (0.2%) on social security benefits; and Kshs. 82.98m (2.5%) on other recurrent; and Kshs. 43.46m (1.3%) on acquisition of assets. The Commission absorbed 93.84% of the total budget, as compared to 95.97% recorded during the 2022/23 financial year.

The Commission developed and implemented a new organizational structure. The new structure is aimed at supporting the execution of the Commission's expanded mandate and functions. With adequate resources, the Commission plans to progressively increase the number of staff from the current 245 officers to an optimal level with special focus on attaining the required 70:30 technical to support staff.

During the year, The Mozilla Corporation supported the Commission in the development of a new website. The project was undertaken and completed during the year. The new website is planned for commissioning during the first quarter of 2024/25 financial year. The Mozilla Corporation, under the Africa Mradi initiative, partnered with the Public Service Commission and the African Advanced Level Telecommunications Institute (AFRALTI) to build capacity for Kenyan Government Agencies with essential knowledge and skills related to online security, data privacy, lean data practices, open-source basics, and online public engagement best practices.

Through this partnership, a training on Cybersecurity Essentials for targeted public officers was undertaken between 24<sup>th</sup> June and 10<sup>th</sup> July 2024. The training was an opportunity to learn the

essentials of cybersecurity and data protection under a programme that seeks to provide skills on online safety, data privacy, and fundamentals of open-source tools alongside understanding the cybersecurity tools. A total of 141 officers drawn from 42 MDAs were trained.

### 5.1 Summary of the Budget Performance Against Actual Amounts

The following section shows the Commission's Budget Performance for the last five years.

Figure 5-1 below shows the Commission's recurrent annual budget allocations against actual expenditure and absorption rates for financial years 2019/20 to 2023/24. During the five-year period, the Commission had the highest budget allocation of Kshs. 3,525.24m during 2023/24 financial year. The Budget allocation rose from Kshs. 2,352.60m in 2019/20 to Kshs. 3,525.24 in 2023/24, a significant growth of 49.8% over the five-year period.

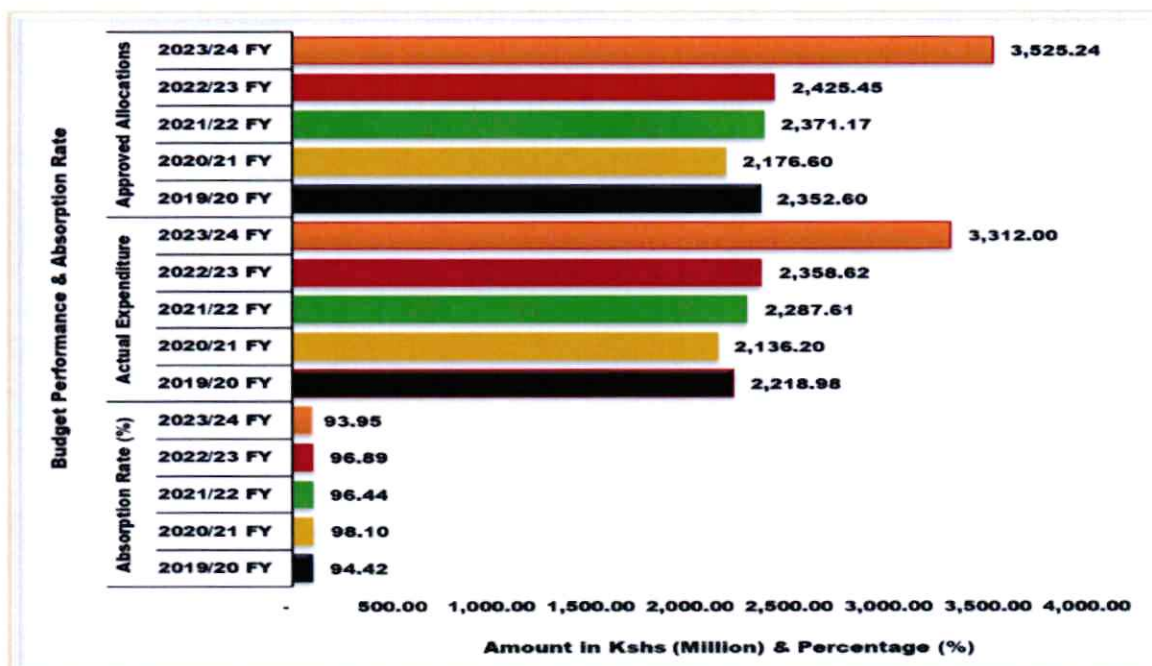


Figure 5-1: Approved Allocations, Actual Expenditure & Absorption Rate (Recurrent)

Figure 5-2 below shows the Commission's development budget allocations, actual expenditure and absorption rates during a five-year period: 2019/20 to 2023/24 financial years. The Commission had the highest development budget allocation of Kshs. 45.30m during the 2023/24 financial year. The absorption rate was 100% during the 2019/20 and 2020/21 financial years. The lowest rate of 33.60% recorded in FY 2021/22.

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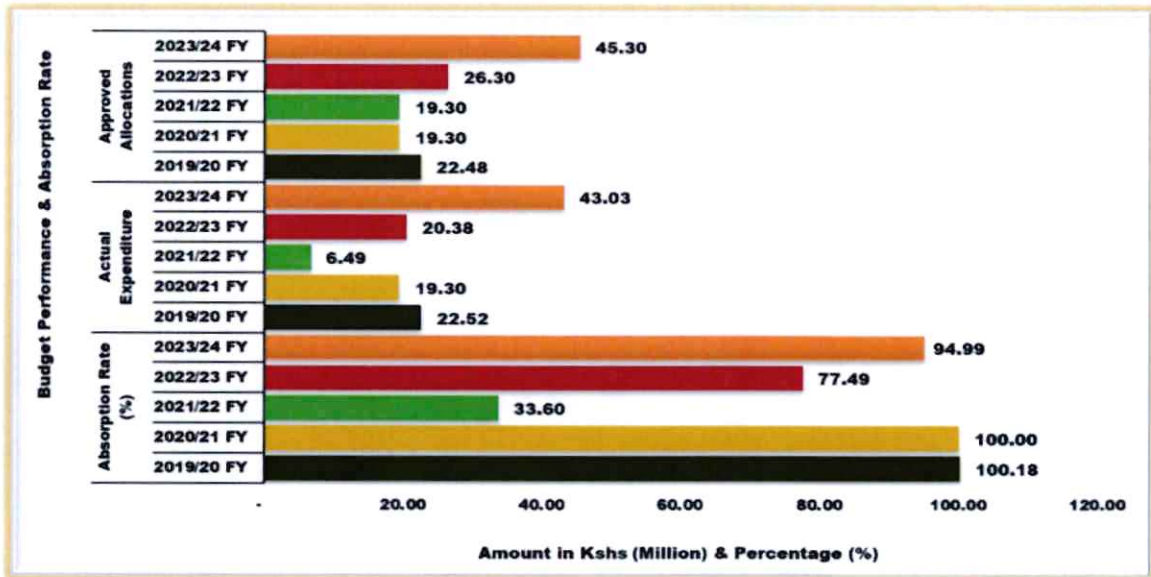


Figure 5-2: Approved Allocations, Actual Expenditure & Absorption Rate (Development)

Figure 5-3 below shows the Commission’s total budget allocations (both recurrent and development), combined actual expenditure and absorption rate during the period 2019/20 and 2023/24. The Commission recorded the highest combined budget allocation of Kshs. 3,570.54m during the 2023/24 financial year. The Commission recorded absorption rate of over 93% during the five-year period. The highest rate of 98.20% was recorded during the 2020/21 financial year.

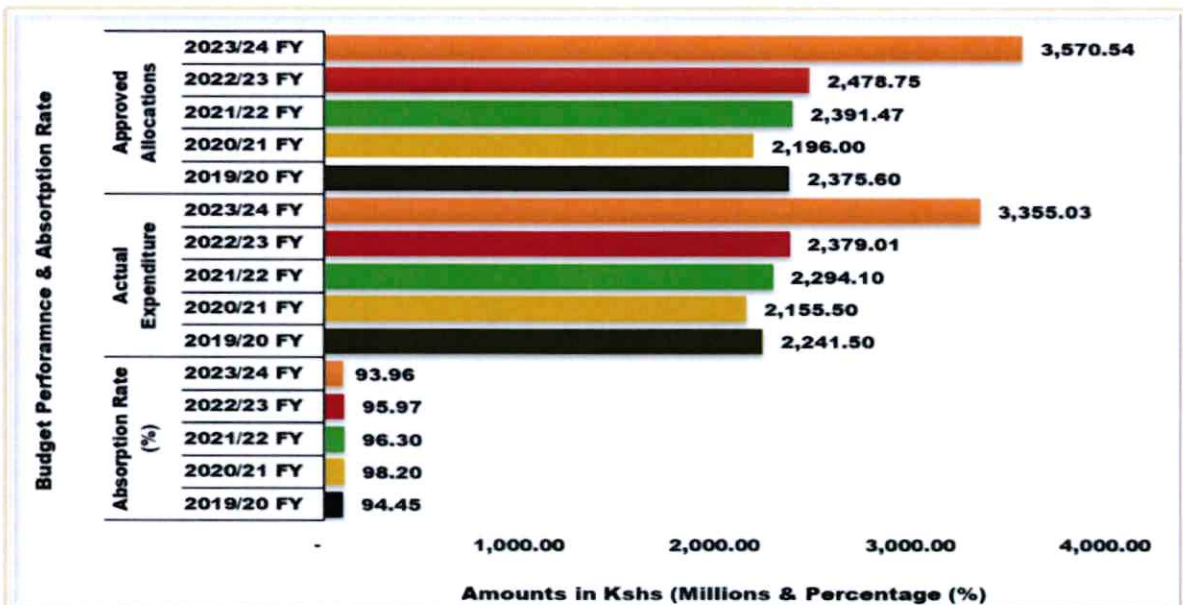


Figure 5-3: Approved Allocations, Actual Expenditure & Absorption Rate (Recurrent & Development Combined)

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**Annual Report and Financial Statements for the year ended 30th June 2024**

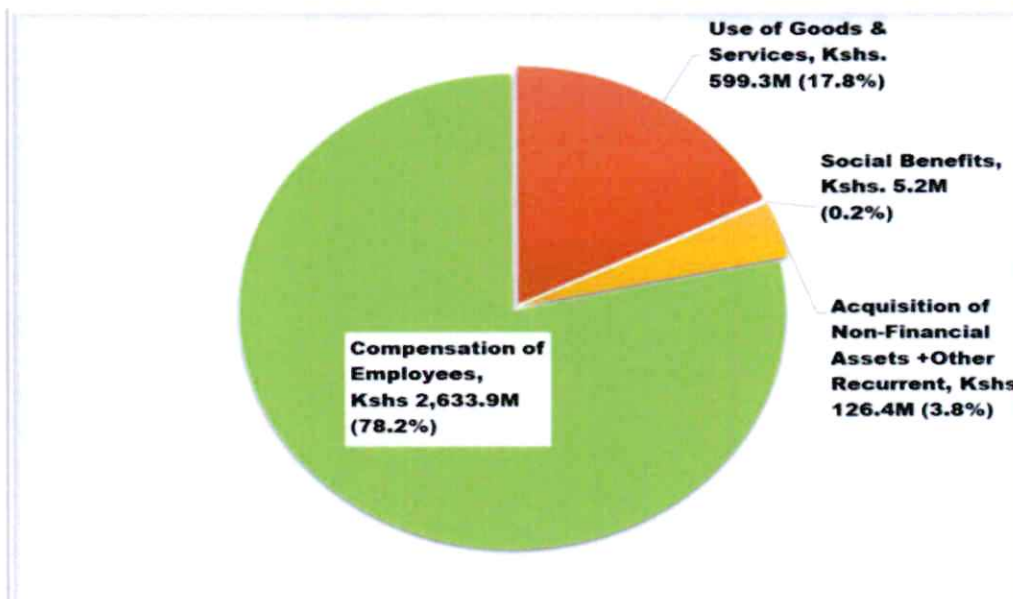
During the period under review, the actual recurrent budget expenditure was Kshs. 3,321.36m against a budget of Kshs. 3,540.24m which translates to 93.82% absorption rate. Development actual expenditure was Kshs. 43.46m against a budget of Kshs. 45.3m which translates to 95.94%.

Table 5-1 presents Budget Performance for the Financial Year 2023/24 by economic classification:

**Table 5-1: Summary of Budget Performance FY 2023/24**

ITEMS	2023/24	2023/24	2023/24
	Approved Allocations	Actual Expenditures	Absorption %
<b>1. RECURRENT</b>	Kshs. M	Kshs. M	Kshs. M
Compensation of Employees	2,743.36	2,633.91	96.01
Use of Goods and Services	696.63	597.39	86.03
Social Benefits	5.76	5.16	89.58
Other Recurrent	94.50	82.98	87.81
<b>Net Recurrent</b>	<b>3,540.25</b>	<b>3,319.44</b>	<b>93.82</b>
<b>2.DEVELOPMENT</b>			
Acquisition of Non-Financial Assets	45.3	43.46	95.94
<b>Development</b>	<b>45.3</b>	<b>43.46</b>	<b>95.94</b>
<b>Total budget</b>	<b>3,585.55</b>	<b>3,362.90</b>	<b>93.84</b>

Figure 5-4 below shows FY 2023/24 total expenditure by amount and percentage. Of the total expenditure of Kshs. 3,362.90m, compensation of employees formed 78.2%; use of goods and services at 17.8%; acquisition of non-financial assets and other recurrent at 3.8%; and social benefits at 0.2%.



**Figure 5-4: Expenditure by Amount and Percentage**

Figure 5-5 below shows the Commission’s expenditure against the approved allocations during the 2023/24 financial year by economic classification and absorption rate. The Commission recorded an absorption rate of 90.4% on acquisition of assets and other recurrent expenditure; 89.6% on social benefits; 86% on use of goods and services; and 96% on compensation of employees.

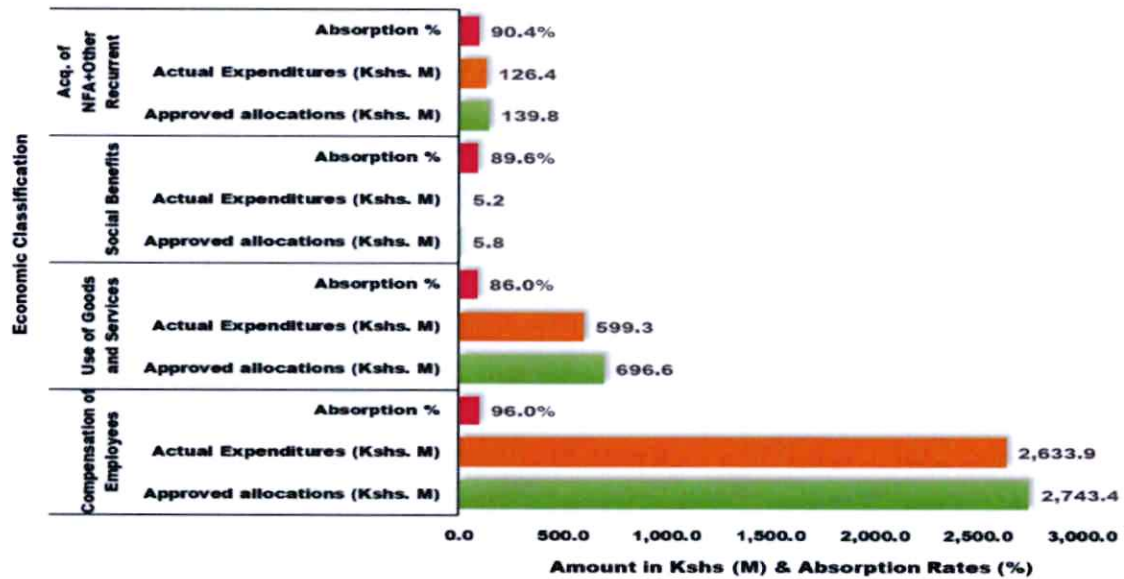


Figure 5-5: Expenditure by Economic Classification

Figure 5-6 below shows the comparison of the Commission’s receipt of exchequer releases between FY 2023/24 and FY 2022/23. During Q3, the Commission received the highest amount of Kshs. 1,425.6m in exchequer releases as compared to Kshs. 798.2m during the same period in 2022/23 financial year. During Q1 of the 2023/24, the Commission received the lowest amount of exchequer releases at Kshs. 385.5m.

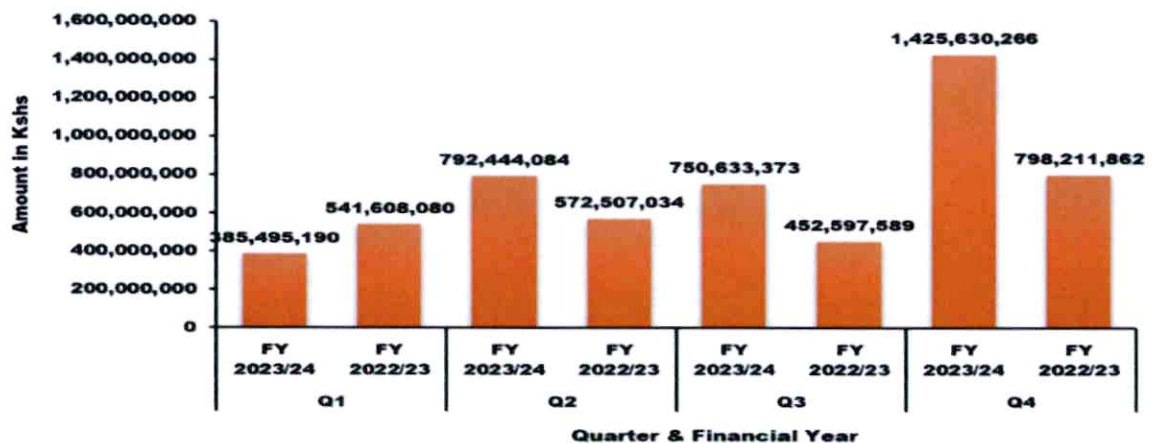
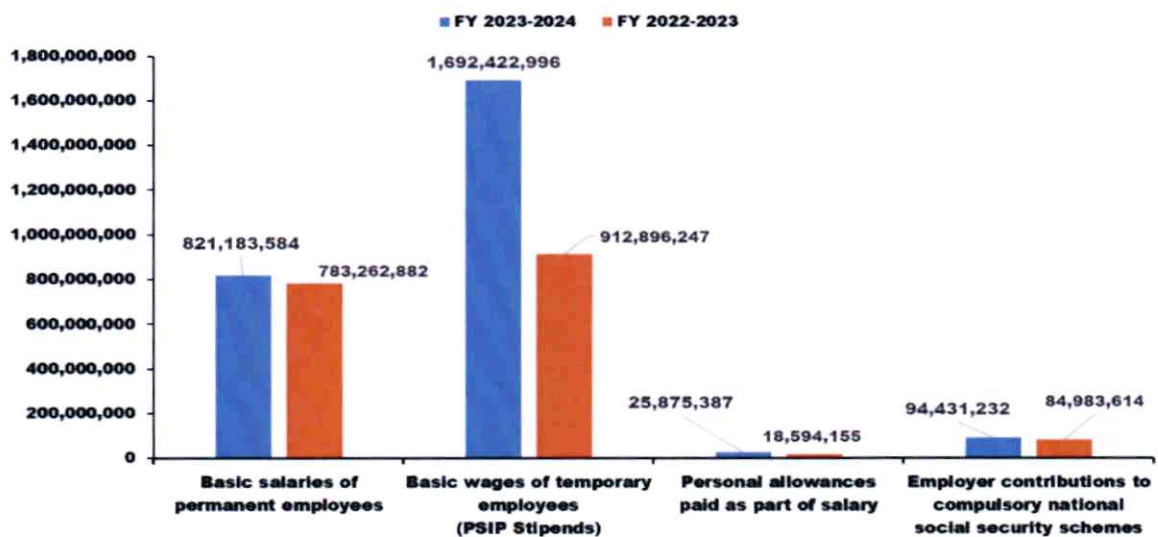


Figure 5-5: Exchequer Releases

Figure 5-7 below shows the Commission’s expenditure on salaries during the year as compared to the previous financial year. The salaries of permanent employees increased from Kshs. 783.3m in FY 2022/23 to Kshs. 821.2m in FY 2023/24. The increase was due to annual salary increments and promotions arising from succession management following the approval of a new organization structure in April 2024. The expenditure on PSIP interns increased from Kshs. 912.9m in FY 2022/23 to Kshs. 1,692.4m in FY 2023/24. The increase was as a result of an increase in the PSIP budget from Kshs. 1 billion to Kshs. 2 billion. The additional resources enabled the Commission to increase the intake of interns to 8,650 as compared to 3,902 in the 2022/23 financial year. The employer contributions to the staff retirement benefits scheme increased from Kshs. 84.98m in FY 2022/23 to Kshs. 94.43m in FY 2023/24. The increase was due to increase in annual salaries and staff promotions.



*Figure 5-6: Compensation to Employees*

Figure 5-7 below shows expenditure on use of goods and services during the year. The Commission incurred a total expenditure of Kshs. 599m on use of goods and services.

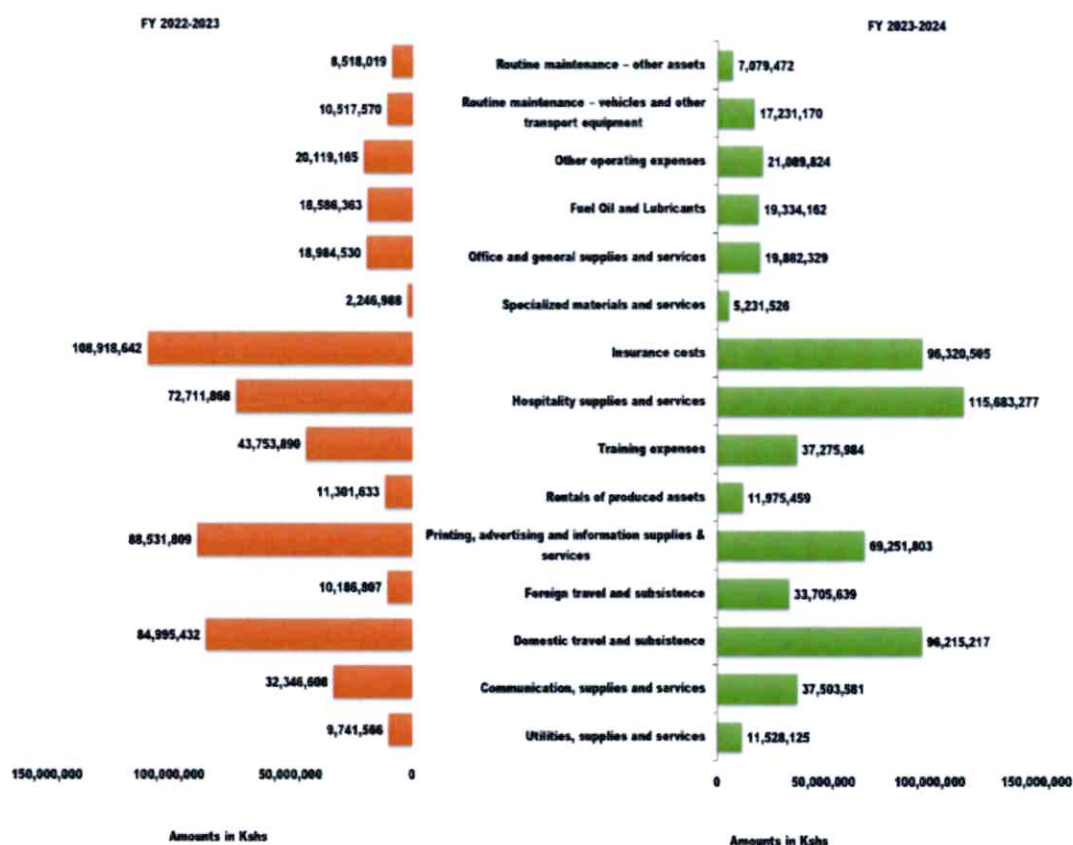


Figure 5-7: Expenditure on Goods and Services

## 5.2 Key Achievements

Some of the key achievements for the Commission during the 2023/24 financial year include the following:

- a) Budget growth of Kshs. 1,106.7m or 44.65% against the budget allocation during the 2022/23 financial year. The increase included Kshs. 1 billion to support a double intake of the PSIP interns. The programme has cumulatively benefitted 25,200 interns from Cohort I to Cohort VI since inception. Despite the limited employment opportunities in the public service, the Commission has competitively recruited 1,964 interns alongside other job applicants to take up advertised posts in ministries and state departments.
- b) 65 fellows graduated in March 2024 in the Public Service Emerging Leaders Fellowship (PSELF) programme. The Commission also prepared and submitted the statutory reports: the Values Report and the Annual Report.

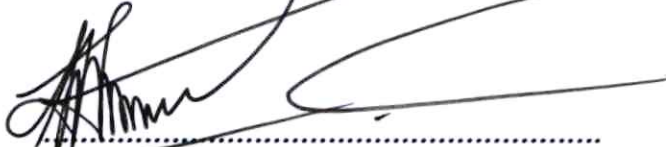
- c)* Appointment of a total of 3,992 officers to various roles within the service. Among these, 2,557 were selected through the delegated authority, while 1,435 were appointed directly by the Commission.
- d)* Recommended for appointment 22 candidates to fill vacant administrative positions for senior management in 19 public universities.
- e)* Promoted a total of 2,602 officers to various ranks within the service: 2,000 through delegated authority and 602 promoted directly by the Commission.
- f)* 296 disciplinary cases were successfully resolved.
- g)* 56 appeals and applications from county government public service appeals were considered and finalized.
- h)* 12 appeals from state corporations and public universities disciplinary appeals were reviewed and resolved.
- i)* 422 candidates sat for the proficiency exams for clerical officers, of which 288 passed.
- j)* Appointment of 8,650 interns under Cohort 6 of the public Service Internship Programme.
- k)* Trained 300 line managers from MDAs in coaching and mentorship as part of a capacity building strategy to deepen and institutionalize the internship programme.
- l)* Issued a circular and new guidelines on human resource management for state corporations and public universities.
- m)* Issued a circular directing ministries, state departments and agencies to undertake an audit on authentication of academic and professional certificates of public servants in the preceding 10 years. Out of 53,599 cases validated for 91 public institutions, 1,280 were confirmed as forgeries.
- n)* Administered the 2023 biennial declaration of income, assets and liabilities for public institutions.
- o)* Assessed 523 out of 555 targeted public institutions regarding their adherence to Values and Principles across six sectors.
- p)* Monitored execution of 15,601 Commission decisions in MDAs related to appointments, appeals, secondments, disciplinary actions, promotions, redesignations, deployments, service transfers, certificate verifications, leave of absence, and retirement at 65 for officers with disabilities.
- q)* Conducted a review of its organizational structure which had been in place since 2013, and established 5 directorates.

### **5.3 Emerging Issues**

During the period, the Commission continued to receive requests from MDAs, state corporations and public universities.

**5.4 Key Risk Management Strategies**

- a) Established a security unit in the new organizational structure aimed at dealing with internal security issues and gathering of intelligence on integrity matters within the Commission.
- b) Refurbished the data center aimed at securing internal data against internal and external intrusion. The Commission is in the final stages of hosting its data at an offsite location.



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Commission Secretary/CEO & Accounting Officer  
Paul Famba, MBS  
Public Service Commission

## **6. Statement of Performance Against Predetermined Objectives for the FY 2023/24**

### **6.1 Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives outlined in the Commission's Strategic Plan (2019/2024) are to:

- a) Improve performance and productivity;
- b) Improve service delivery;
- c) Improve human resource management practices;
- d) Promote constitutionalism, values, and principles; and
- e) Build Commission's internal capacity.

In the review period, the Commission implemented a number of activities under each strategic objective as discussed below: -

#### **6.1.1 Improve performance and productivity**

To improve productivity and enhance performance in the service the Commission implemented the following initiatives: -

##### **i) Service-wide Client Service Delivery Charter (CSDC)**

The Public Service (Values and Principles) Act, Cap 185A provides for efficient, fair, and timely delivery of public services. It highlights the need for modernizing procedures, technologies, and systems to improve service delivery, streamline access, and tailor services to meet public demands. In this context, the Commission has recognized the Client Service Delivery Charter (CSDC) as a means to standardize service provision.

The Commission identified common services across agencies and issued a circular to public institutions to develop client service delivery charters for homogeneous services. The Commission held a consultative forum with public institutions to map various services into services sectors and services were categorized into 17 distinct service sectors. The objectives of these client service delivery charters are aimed at transforming the public service into organizations that focuses on citizens and results; foster transparency and accountability; and improve service quality through defined service standards, monitoring mechanisms, and performance evaluation frameworks.

**ii) Provision of Technical support to MDAs and County Governments**

The Commission provided technical support to Ministries, Departments, Agencies, and County Governments on various human resource issues related to its mandate. The main areas of support included human resource management policies and procedures, organizational design and development, career planning, recruitment and selection, terms and conditions of service, performance management, and the values and principles of public service, among others.

The support extended to public institutions on the above-mentioned areas included Independent Policing Oversight Authority, Unclaimed Financial Assets Authority, Inter-Governmental Relations Committee, Office of the Data Protection Commissioner, Kenya Meat Commission, Ministry of Foreign Affairs, State Department for Diaspora Affairs, Ministry of Agriculture and Livestock Development, and Konza Technopolis Authority. The County Governments that received support included Mombasa, Kwale, Laikipia, Bomet, Nandi, Makueni, and Nairobi.

**6.1.2 Improve Service Delivery**

**a) Establishment and Abolition of Offices in the Public Service**

The establishment and abolition of offices in the Public Service are guided by various legal and policy instruments, which include the Constitution of Kenya, the Public Service Commission Act Cap 185, the Public Service Commission Regulations of 2020, the Guidelines on the Establishment and Abolition of Offices of 2016, the Guidelines on the Development/Review of Organizational Structures of 2016, the Guidelines for the Development and Review of Human Resource Management Instruments for State Corporations and Public Universities of August 2023, and Executive Order No. 2 of November 2023.

In the review period, the Commission assessed and reorganized the structures and staff establishments in 55 State Departments, with a total staff establishment of 11,901 Officers. The review confirmed that the total number of authorized positions in the Ministries/State Departments was 88,074 as of June 30, 2024.

Further, the Commission approved organization structures, grading structures, and staff establishments for 47 State Corporations and SAGAs with a staff establishment of 20,378. In addition, the Commission approved career progression guidelines and human resource policies and procedures manuals for these institutions. The Commission also engaged with public universities to harmonize human resource tools across the higher education sector.

**b) Feedback Management**

The Commission received feedback from the public and other stakeholders in the form of compliments, complaints, and petitions. This feedback was collected through the Commission's Citizen Service Delivery Contact Centre, memoranda from the Commission on Administrative Justice, and various social media platforms.

**i) Citizens Service Delivery Contact Centre**

The Commission's Contact Centre was established to respond to citizen inquiries about service delivery throughout the public service. The Contact Centre gathers feedback through a direct telephone line 0204865000 and an email address [psck@publicservice.go.ke](mailto:psck@publicservice.go.ke).

In the review period, 237 complaints were received and broadly categorized as appeals, job-related matters (*applications, interviews, appointments, deployments*), re-designation/ service transfers, promotions, internships, proficiency examinations, retirements, technical challenges, and HR-related complaints. The Commission conclusively addressed all the issues raised.

**ii) Resolutions of Complaints**

The Commission on Administrative Justice (CAJ or Office of the Ombudsman) receives petitions and complaints from the public regarding various issues. Those related to public servants are forwarded to the Commission for resolution. The Commission prepares and submits quarterly reports to CAJ on the progress of addressing the petitions. During the review period, CAJ forwarded 38 cases to the Commission, of which 13 were resolved. CAJ and the complainant were informed accordingly. There were 25 cases at different stages of processing, awaiting finalization.

**iii) Social Media platforms**

The Commission's social media platforms attracted 9,807 comments from citizens during the review period. The issues raised included technical challenges, delayed recruitment, alleged unfair recruitment processes, tribalism, nepotism, corruption, and general inquiries from citizens seeking information, which was provided.

**6.1.3 Improve human resource management practices**

To improve human resource practices in the public service the Commission implemented various initiatives during the financial year, which included:

**i) Appointment of Persons to Public Offices**

The Commission is responsible for appointing individuals to public positions in accordance with Article 234(2)(a)(ii) of the Constitution and Part V of the Public Service Commission Act, 2017. Appointments were made through the processes of recruitment and selection for new roles, as

well as through redesignations and promotions. These appointments adhered to the principles outlined in Article 232(1)(g), (h), and (i) of the Constitution, which emphasize fair competition and merit as the foundation for appointments and promotions, ensuring representation of Kenya's diverse communities and providing sufficient and equal opportunities for advancement at all levels within the public service. In fulfilling this responsibility, the Commission undertook the following actions:

**1) New Appointments in MDAs**

The Commission appointed a total of 3,992 officers to various roles within the service. Among these, 2,557 were selected through delegated authority, while 1,435 were appointed directly by the Commission. Those appointed under delegated authority included 1,557 males and 1,000 females, representing 60.9% and 39.1%, respectively. Additionally, 18 persons with disabilities (PWDs) were recruited under delegated authority, making up 1% of the total officers appointed. Of the 1,435 officers appointed by the Commission, 676 were males and 759 were females, which corresponds to 47.1% and 52.9% respectively. Also, 51 of those appointed by the Commission were PWDs, accounting for 3.6% of the total appointed.

**2) Recommendation for Appointments to Public Universities**

Section 35(1)(a) (v) of the Universities Act, 2012 amended through Statute Law (Miscellaneous Amendments) Act No. 18 of 2018, mandates the Public Service Commission to competitively recruit and nominate persons for appointment by the University Council to the positions of Vice Chancellor and Deputy Vice Chancellors of public universities; and Principals and Deputy Principals of Constituent Colleges.

In the review period, the Commission recommended for appointment 22 candidates to fill vacant administrative positions for senior management in 19 public universities. Out of these, the names of five successful candidates were submitted to the Cabinet Secretary for appointment to the post of Chancellor, while the names of 16 successful candidates were forwarded to the Chairpersons of the respective university councils for appointment to the post of Vice-Chancellor. Additionally, one candidate was recommended to the Chairperson of the respective university council for the position of Deputy Vice-Chancellor for Academic and Students' Affairs.

***ii) Promotions***

During the review period, the Commission promoted a total of 2,602 officers to various ranks within the service. Among those promoted, 2,000 received their promotions through delegated authority, while 602 were promoted directly by the Commission. Of the 2,000 promoted under delegated authority, 1,001 were male and 999 were female, each representing 50% of the total promotions under this category. Additionally, 19 of these officers were persons with disabilities (PWDs), making up 1% of the total. In the case of the 602 officers promoted directly by the Commission, 371 were male and 231 were female, which corresponds to 61.6% and 38.4%, respectively. Furthermore, 13 of these promoted officers were persons with disabilities, accounting for 2.2% of the total appointments made by the Commission.

***iii) Exercise of Disciplinary Control***

Disciplinary control in the public service is a function provided under Article 234(2) (b) of the Constitution. Under this function Commission receives and processes several discipline cases with varied outcomes annually. During the review period, the Commission handled a total of 404 disciplinary cases from various MDAs, with 296 cases successfully resolved. Additionally, the Commission received 578 inquiries related to different aspects of the disciplinary process, responding to 572 of them.

In addition, the Commission conducted awareness sessions for the Ministerial Human Resource Management Advisory Committee (MHRMAC) in 14 MDAs regarding disciplinary control processes to improve compliance with due process and minimize disciplinary appeals. The Commission also assessed the disciplinary procedures of the Kenya Prison Service to identify any elements that might contravene the Constitution and provided recommendations for amending the Prisons Act accordingly.

***iv) County Government Public Service Appeals***

The Constitution under Article 234(2)(i) mandates the Commission to hear and determine appeals from County Government Public Service. The PSC Act (2017) Section 85, 86, 87, 88 and 89 provides the mechanisms and processes used by the Commission in the discharge of this mandate. Further, the PSC (County Appeals Procedures) Regulations, 2022 provides the procedures of handling the appeals.

Under this mandate the Commission, the Commission received a total of 118 appeals out of which 56 appeals and applications for review were considered and finalized. The pending 62 appeals were due to the necessity as provided in the Regulations requiring either or all parties to file submissions, a failure of either party to serve the appeal, or some parties seeking the halting of the appeal pending consultation within the Counties. In all cases, parties were either notified or requested to hold consideration of the appeal made through an official request.

**v) State Corporations & Public Universities Disciplinary Appeals**

In accordance with Section 92 of the Public Service Commission Act, Cap 185, the Commission has established the Guidelines for the Public Service Commission (State Corporations and Public Universities) (Disciplinary Appeals Procedures), 2024. Sections 74 and 75 of the same Act empower the Commission to address appeals and review requests related to administrative decisions within the public service. These Guidelines, effective from May 21, 2024, are designed to assist in the filing, processing, hearing, and resolution of disciplinary appeals from public officers in State Corporations and Public Universities, prompted by the high volume of appeals submitted to the Commission concerning disciplinary issues from these organizations. Under this function, the Commission received a total of 33 disciplinary appeals, of which 12 were reviewed and resolved.

**vi) Skills Development in the Public Service**

The government consistently executes a strategy focused on enhancing the skills, knowledge, and attitudes of public servants to elevate their competencies. This approach boosts productivity and guarantees that public servants are not only well-trained but also dedicated, maximizing their performance and fully realizing their potential through thorough and sufficient training. In the review period the Commission implemented the following initiatives:

**a) Administration of Public Service Promotional Examinations**

Administration of promotional exams to serving officers in the Public Service aims to facilitate the advancement of public servants within their specific carders. These assessments evaluate candidates' understanding, expertise, and experience regarding the principles, culture, structure, and values that shape government operations and functions. In executing

this function in the financial year, the Commission administered the following examinations:

**Proficiency Examination for Clerical Officers- August 2023**

A total of 432 individuals registered for the clerical officers' proficiency exam, with 422 sat for the tests. Nine candidates were not present when the exams were administered, while one candidate was disqualified for misconduct during the examination. Among those who participated, 288 (68%) passed successfully, whereas 134 (32%) failed to achieve the required passing marks in several subjects.

**Administrative Officers' Examination- April 2024**

The Administrative Examination had a total of 571 candidates registered, with 359 (63%) being male and 212 (37%) females. However, only 559 candidates sat for the examinations, while 9 were absent. During the administration of the exam, one candidate was found to have committed an irregularity, resulting in the cancellation of their results. Out of those who sat for the examinations, 451 (81%) passed, while 107 (19%) were referred in various subjects.

**Public Service Internship Programme (PSIP)**

The Public Service Internship Programme (PSIP) is an important initiative launched by the Public Service Commission in 2019. This programme centrally recruits young graduates from various administrative wards across the country and those selected for the programme are deployed as interns to various Ministries, Departments, and Agencies. Its primary aim is to facilitate interns to develop essential skills, gain valuable work experience, and improve their competitiveness in the job market. In this regard, the Commission appointed a total of 8, 650 interns and deployed them to 260 public institutions.

**b) Capacity Building for PSIP Mentors and Coaches**

Interns deployed to Ministries, Departments, and Agencies during the internship period are assigned mentors and coaches to ensure they receive appropriate guidance, enabling them to take responsibility for their learning, self-management, and development, in order to work towards achieving their full potential. These mentors and coaches are selected from the institutions hosting the interns, and the Commission is responsible for equipping them with the necessary skills, knowledge, and attitude to effectively support, and guide the

mentees. In this regard, the Commission trained 300 line managers from the MDAs in coaching and mentorship as part of its capacity-building strategy to deepen and institutionalize the internship program. This number of trained officers is in addition to the 380 others trained in the previous financial year.



*PSIP Mentors and Coaches in one of the Training Sessions*

### **c) Public Service Emerging Leaders Fellowship Programme**

The Public Service Emerging Leaders Fellowship Programme (PSELF) of Kenya aims to re-engage youth in public service by driving ethical young talent into government roles to improve delivery, citizen outcomes, and influence long-term social policy. This one-year fellowship, a collaboration between the Public Service Commission, Emerging Leaders Foundation - Africa, and Emerging Public Leaders – Washington DC, recruits and trains promising young civil servants for future leadership. Participants receive mentorship, connect with a Pan-African peer network, and get ongoing support to advance their public service careers.

The second group of 65 fellows commenced their training in June 2023 and completed it in March 2024, following six weeks of training sessions. Throughout this period, the fellows collaborated with their trainers, supervisors, and mentors to establish effective practices in citizen-focused policy design and enhance public trust through ethical leadership.



*Chief of Staff and Head of Public Service, Felix Koskei after presiding over the second graduation ceremony of the Public Service Emerging Leaders Fellowship (PSELF)*

**vii) Guidelines on HR Management in State Corporations and Public Universities**

The Commission issued a circular and new guidelines on human resource management for state corporations and public universities. Addressed to authorized officers, vice-chancellors, and CEOs, the circular emphasized that any new or revised HR management instruments, or proposals for establishing or abolishing offices, must comply with these guidelines. The human Resource management instruments or proposals must be submitted to the Commission for approval to be valid, as recent court decisions affirmed the Commission's mandate under Article 234 of the Constitution.

**viii) Authentication of Academic and Professional Certificates**

The Commission issued a circular directing Ministries, State Departments, and Agencies (MDAs) to undertake an audit on authentication of academic and professional certificates of public servants in the preceding 10 years. The audit reports were submitted to the Commission and subsequently, a circular dated 19th October, 2023 was issued directing MDAs to take appropriate disciplinary action on individuals with fraudulent academic certificates.

In this regard, a total of 229 public institutions submitted reports on the verification of academic and professional certificates to the Kenya National Examination Council (KNEC). Out of 53,599 cases validated for 91 public institutions, 1,280 were confirmed as forgeries. These cases were referred to the Directorate of Criminal Investigation (DCI) and the Ethics and Anti-Corruption Commission (EACC) for further action.



*PSC Chairperson Amb. Anthony Muchiri handing over Authentication of academic and professional certificates report to DCI boss Mohamed Amin, on 13th February 2023, at the Commission House*

#### **6.1.4 Promote Constitutionalism, Values, and Principles**

##### **a) Promotion of Ethical Conduct in the Public Service**

The Public Officer Ethics Act (POEA), 2003 makes it a mandatory requirement for public officers to make financial disclosures of themselves, their spouse(s) and dependent children. The administration of wealth declarations is regulated under Legal Notice No. 53 of 8th April 2016 which provides for procedures for the declaration of income, assets and liabilities. Public officers are required to uphold the values of good governance, accountability, transparency and integrity.

In this regard, the Commission administered 2023 biennial declaration of income, assets and liabilities for public institution officers from November 1 to December 31, 2023. An analysis of the submissions from public institutions indicated the following compliance rates by sector: In the Ministries and State Departments sector a total of 110,702 officers submitted their returns out of 111,999 officers expected to declare, translating to 98%; in State corporations 108,077 declared out of 109,608 officers, making up 99%; Statutory Commissions and Authorities all 363 officers declared, translating to 100%; and The Public Service Commission, 235 out of 236 officers declared, accounting for 99%.

##### **b) Promotion of the Values and Principles**

The Commission, in partnership with various MDAs, carried out the following initiatives to advance values and principles within the public service:

- (i) Promoted awareness and improved skills related to values and principles by educating both internal and external clients about relevant legislation, policies, regulations, and guidelines, while also developing and disseminating Information, Education, and Communication (IEC) materials;
- (ii) Sensitized 2,053 Officers from 556 institutions on Values and Principles, Public Service Code of Conduct and Ethics 2016;
- (iii) Sensitized 1,112 Link persons in MDAs on Declaration of Incomes, Assets, and Liabilities;
- (iv) Promoted efficiency, effectiveness and economic use of resources through automation of services *e.g. payment of promotional examination registration fees through e-citizen portal*;
- (v) Advocated for equitable allocation of opportunities and resources including customization of services and facilities for use by PWDs; recruitment of persons from the minority and marginalized groups in the service; and media campaigns targeting special groups;
- (vi) Facilitated the integration of values and principles by publishing articles on these topics in the Commission newsletters, and embedding values and principles into the scoring criteria used during recruitment and promotion interviews; and
- (vii) Conducted evaluation on compliance with constitutional requirements regarding annual reports on values and principles and general compliance with existing legislation, policies and regulations.

### **c) Evaluation and Reporting on Values and Principles**

The Commission assessed 523 out of 555 targeted public institutions regarding their adherence to Values and Principles across six sectors: Constitutional Commissions and Independent Offices, Ministries and Departments, State Corporations and Semi-Autonomous Government Agencies (SAGAs), Statutory Commissions and Authorities, Technical and Vocational Education and Training (TVET) institutions, and Public Universities. The overall response rate was 94%, reflecting a 3% increase from the fiscal year 2021/2022.

The evaluation focused on how public institutions integrated national values and principles of governance, as well as public service values, categorized into eight thematic areas: enhancing service delivery, upholding high professional ethics, promoting good governance, ensuring transparency and accountability, managing performance, equitably distributing opportunities and resources, promoting public participation in policy-making, devolution and decentralization of Public Services, and utilizing resources efficiently and sustainably.

The overall compliance rate reached 46%, marking a 4% improvement from the previous year, highlighting the necessity for a more comprehensive integration of these values and principles in service delivery across the government.

Subsequently, the report was presented to the President and Parliament in December 2023, in accordance with Article 234(2)(h) and Section 64 of the PSC Act 2017. The findings were also

shared with public institutions, along with relevant guidelines for implementing the report's recommendations.

**d) Monitoring and Evaluation of the Organization, Administration, and Personnel Practices of the Public Service**

The Monitoring and Evaluation (M&E) function assesses how the delegated authority is being implemented in MDAs to guarantee adherence to relevant laws, policies, and guidelines. Concerning this function, the Commission carried out the following activities:

- i)* Compiled quarterly monitoring and evaluation reports for all State Departments, which included a detailed account of:
- ii)* Monitored execution of 15,601 Commission decisions in MDAs related to appointments, appeals, secondments, disciplinary actions, promotions, re-designations, deployments, service transfers, certificate verifications, leave of absence, and retirement at 65 for officers with disabilities.
- iii)* The confirmation of officers whose six-month probationary period had concluded in the financial year.
- iv)* Providing the Board with an analysis of trends over time regarding service representation in terms of gender, persons with disabilities, ethnic diversity, minority and marginalized groups, and age demographics to guide policy decisions on recruitment promotions and implementing succession management strategies in the service.
- v)* Conducted annual compliance audits across all State Departments to verify the
- vi)* implementation of Public Service Commission decisions and the delegation instrument in accordance with established rules and regulations.
- vii)* Ensured that the recruitment processes carried out under delegated authority in State Departments adhered to current legislation and guidelines by auditing the entire process from candidate shortlisting to final selection.
- viii)* Acquired IDEA Software licenses for conducting payroll audits. A payroll audit was performed in the County of Nandi upon request to evaluate whether salaries, allowances, and deductions from employees' gross pay, as well as payment exceptions and tax exemptions, were processed in accordance with the existing legal and regulatory framework and other administrative guidelines.

**6.1.5 Build Commission's Internal Capacity**

To enhance its internal capabilities and carry out its responsibilities efficiently, the Commission implemented the following initiatives:

**a) Reviewed the Organizational Structure**

The Commission conducted a review of its organizational structure which had been in place since 2013, and established 5 directorates. The new structure also reviewed the salary structure from a 10-tier to 13-tier salary scale.

**b) Appointments**

To enhance staffing levels, the Commission appointed a total of 11 officers across different cadres to fill vacant positions resulting from natural attrition and other forms of exit.

**c) Promotions**

To address succession gaps and motivate staff, the Commission promoted 154 officers, 45% were male and 55% were female. These promotions spanned various cadres and salary levels.

**d) Secondment**

In the public service, two types of secondments can occur. An organization can either send its staff out or receive from other public organizations. In the review period, the Commission received six (6) officers from 6 MDAs. Additionally, in the financial year, three (3) staff members from the Commission were on secondment in other public institutions.

**e) Skills Development**

Commissioners and Secretariat staff attended individual trainings, group seminars, workshops, and conferences to enhance their skills, knowledge, and competencies. As part of this effort, the Commission provided training to 90 staff members across different areas to strengthen its ability to fulfil its mandate effectively.

**f) Staff Welfare**

Facilitated a total of eight (8) officers in successfully accessing mortgage loans under the PSC Mortgage Scheme, totalling to Kshs.52, 240,000. This initiative provided significant financial support to the officers, enabling them to secure housing and improve their living conditions.

## **6.2 Progress on Attainment of Strategic Objectives through Performance Contracting**

To facilitate the implementation and cascading of specific targets through performance contract, the primary aim is to achieve the strategic objectives outlined in the PSC Strategic Plan 2019-24. To evaluate progress toward these strategic objectives, targets were defined to be specific, measurable, achievable, realistic, and time-bound (SMART), and transformed into outcomes. Appropriate indicators were established to track progress and assess performance. Below is a summary of the progress made in achieving the outlined strategic objectives.

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**Progress on the Attainment of Strategic Objectives Through Performance Contracting**

**Table 6-1: Summary of Progress on Milestones of Strategic Development Objectives**

Programme	Strategic Objective	Outcome	Indicators	Performance
Human Resources and Development	To improve human resource management practices;	Skilled and experienced interns to match labour market demands	No. of Youth recruited for internship	<i>Recruited and Appointed 8,650 interns under the Public Service Internship Programme (PSIP) cohort 6 from 290 constituencies and deployed to 270 Public Institutions in the public service</i>
		Youth Leadership empowerment and development	No. of fellows recruited	<i>Trained 65 fellows recruited into the Public Service Emerging Leaders Fellowship (PSELF) Programme under Cohort 2.</i>
		HR Policies aligned and harmonized with relevant legislations	No. of policies developed/ reviewed and issued	<ul style="list-style-type: none"> <li>• <i>Reviewed of HR Policies and Procedures Manual for the Public Service, 2016.</i></li> <li>• <i>Issued a circular and new guidelines on human resource management for state corporations and public universities.</i></li> <li>• <i>Developed Human Resource Master Plan for the service and circulated to stakeholders for comments.</i></li> <li>• <i>Reviewed Human Resource Instruments for 24 State Corporations</i></li> <li>• <i>Issued a Circular to all Authorized Officers on Approval of Training Projections and Annual Training Policy Statement, for 2023/24 FY</i></li> <li>• <i>Issued a circular on authentication of academic and professional certificates</i></li> <li>• <i>Developed a framework for the appointment/deployment of National Government Administrative Officers (NGAOs) for Ministry of Interior</i></li> <li>• <i>Developed M&amp;E Framework for Discipline and Appeals</i></li> </ul>

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Programme	Strategic Objective	Outcome	Indicators	Performance
		Optimal Staffing in MDAs, Constitutional Commissions & offices, TVETs and Public universities	No. of officers recruited in MDAs	<ul style="list-style-type: none"> <li>Appointed 3,992 new officers to various positions in the service, comprising of 2,233 (55.9%) males and 1,759 (44.1%) Females</li> <li>PWDs were 69, constituting 1.7% of officers recruited</li> <li>Appointed 2,000 TVET trainers for 227 Technical and Vocational institutions</li> </ul>
			No. of Candidates recommended	<ul style="list-style-type: none"> <li>Recommended 1 nominee persons for appointment to the position of Chairperson, Central Bank of Kenya</li> <li>Recommended 2 persons for appointment to the position of Chairperson, and Member, Universal Service Advisory Council (USAC)</li> </ul>
			No. of Senior Management Staff recruited	<ul style="list-style-type: none"> <li>Recruited and recommended 22 persons to administrative positions in 19 public universities</li> </ul>
		Succession Management gaps addressed in MDAs	No. of Officers promoted in MDAs	<ul style="list-style-type: none"> <li>Promoted 2,602 officers in MDAs to various cadres, of which, 1,372 (36%) were male, and 1,230 (64%) were females</li> <li>32(1.2%) PWDs among those promoted.</li> </ul>
		Equitable distribution of opportunities		<ul style="list-style-type: none"> <li>Draft Public Service Commission (Affirmative Action) Regulations, 2024</li> </ul>
	To improve service delivery	Fit for purpose structures	No. of MDAs Organizational structures reviewed	<ul style="list-style-type: none"> <li>Reviewed and re-organized the structures and staff establishments in 55 State Departments with a staff establishment of 11,901</li> </ul>
		Optimal Staffing levels for efficient delivery of public services	No. of MDAs Reviewed Staff Establishments	<ul style="list-style-type: none"> <li>Approved organization structures, grading structures and staff establishments for 47 State Corporations and SAGAs with a staff establishment of 20,378</li> </ul>

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Programme	Strategic Objective	Outcome	Indicators	Performance
			No. of Posts Established	<ul style="list-style-type: none"> <li>The total number of authorized positions in the Ministries and State Departments has been established as 88,074.</li> </ul>
			No. of Grading Structures approved	<ul style="list-style-type: none"> <li>Approved Grading Structures 24 State Corporations</li> </ul>
		Improved terms and conditions of service	terms and conditions of service recommendations implemented	<ul style="list-style-type: none"> <li>Processed 1,329 requests related to the Terms and Conditions service, documented the decisions made, and communicated them to the respective MDAs.</li> </ul>
		Complaints Resolved	No. of Complaints resolved	<ul style="list-style-type: none"> <li>Received 38 cases from CAJ, out of which 13 were resolved, while 25 complaints at different stages of processing</li> </ul>
		Processes automated	No of Services Automated	<ul style="list-style-type: none"> <li>Automated 2 process at the Commission</li> <li>Payment of registration for Commission's administered promotional examination via e-citizen portal</li> <li>PSC Internship Management System (PSCIMS) for application, shortlisting, placement, processing appointments, evaluation, stoppages, deferment and exit management developed</li> </ul>
		Efficient and effective service delivery	No. of Guidelines developed	<ul style="list-style-type: none"> <li>Developed Public Service Commission (State Corporations and Public Universities Procedures) Guidelines</li> <li>Draft Public Service Commission (Affirmative Action) Regulations, 2024</li> </ul>
	To develop human resource	Capacity enhanced	No. of Line managers/ supervisors trained	Equipped over 300-line managers in MDAs with coaching, mentoring and counselling skills

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Programme	Strategic Objective	Outcome	Indicators	Performance
	capacity in the public service		No. of promotional examinations administered	<p><i>Administered the following 2 promotional examinations:</i></p> <ul style="list-style-type: none"> <li><i>Proficiency examination targets Clerical Officers- A total of 422 candidates sat for the examination and out of these, 288 candidates passed, 134 were referred</i></li> <li><i>Administrative Officers' examination- A total of 559 candidates took the examination. Of those who participated, 451 candidates passed, while 107 were referred, and the results for one candidate were canceled due to malpractice.</i></li> </ul>
		Technical assistance on HR matters offered to counties and MDAs	No. of counties supported	<ul style="list-style-type: none"> <li><i>Supported 7 County Governments on Various HR Matters</i></li> </ul>
			No. of MDAs supported	<ul style="list-style-type: none"> <li><i>19 Public Institutions supported on various human resource matters</i></li> <li><i>24 public institutions supported in developing/reviewing of HR policies and instruments</i></li> </ul>
		Authentication of academic and professional certificates	No. of Certificates Authenticated	<ul style="list-style-type: none"> <li><i>229 public institutions submitted reports on the verification of academic and professional certificates to the Kenya National Examination Council (KNEC). Out of 53,599 cases validated for 91 public institutions, 1,280 were confirmed as forgeries</i></li> </ul>
Administration Of Quasi-Judicial Functions	To improve service delivery	Accountable Public Service	No. of disciplinary cases processed and determined	<ul style="list-style-type: none"> <li><i>Processed 404 disciplinary cases from various MDAs, with 296 cases successfully resolved and 108 were awaiting finalization.</i></li> <li><i>Received 578 inquiries related to different aspects of the disciplinary process, and responded to 572 of them.</i></li> </ul>

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Programme	Strategic Objective	Outcome	Indicators	Performance
			No. of appeals heard and determined	<ul style="list-style-type: none"> <li>Received a total of 118 appeals from county governments and a total of 56 cases were finalized</li> </ul>
			No. of Guidelines	<ul style="list-style-type: none"> <li>Developed Public Service Commission (State Corporations and Public Universities Appeals Procedures) Guidelines</li> </ul>
Good governance and national values	Promote Constitutionalism, Values and Principles	Ethical and Value-Based Public Service	Statutory Report prepared and submitted	<ul style="list-style-type: none"> <li>FY 2022/23 Annual Report to the President and Parliament on the status of the Public Service Compliance with the Values and Principles in Articles 10 and 232 of the Constitution in fulfilment of Article 232 (h) of the Constitution in December 2023</li> </ul>
			No. of MDAs audited	<ul style="list-style-type: none"> <li>Prepared Compliance Audit report for 48 MDAs prepared and decisions on findings communicated to MDAs for implementation</li> </ul>
			Compliance rate (%)	<ul style="list-style-type: none"> <li>A total of 219,377 out of 222,206 officers submitted their returns for the 2023 biennial Declaration of Incomes, Assets and Liabilities, translating to 98.7%. This is in fulfilment of the Provisions of Part IV of (POEA, 2003)</li> </ul>
			No. of Link persons sensitized	<ul style="list-style-type: none"> <li>Sensitized 1,112 link persons on procedures for DIALs</li> </ul>
			No. of participants sensitized	<ul style="list-style-type: none"> <li>Sensitized 2,053 Officers on Values and Principles from 556 institutions in</li> </ul>
General Administration, Planning, and Support Services	Build Commission's Internal Capacity	Enhanced skills & competencies for staff	No. of staff trained	<ul style="list-style-type: none"> <li>90 officers attended various trainings to enhance skills and competencies</li> </ul>
		Optimal Staffing levels	No. of Staff Seconded	6 Officers were seconded to the Commission from MDAs
			No. of staff recruited	Appointed 11 new fill vacant positions left vacant due to retirements, expiry of contracts and advancement of careers

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Programme	Strategic Objective	Outcome	Indicators	Performance
			Reviewed Org. Structure	<i>Reviewed the organization and established 5 directorates and revised the salary structure from a 10-tier to 13-tier salary scale</i>
		Statutory reports on operation of the Commission	Statutory report prepared and submitted	<i>Prepared and submitted the Commission's 2022/23 FY Annual Report to the President and Parliament</i>
		Additional Offices constructed	% Completion	<i>100% completion rate for construction of Office Block 5<sup>th</sup> Floor old Commission building</i>
		Employee wellness	No. of Employee programmes implemented	<ul style="list-style-type: none"> <li>• <i>Facilitated 8 officers to access mortgage loans under PSC Mortgage Scheme</i></li> <li>• <i>Renewed comprehensive in-patient and outpatient medical insurance for Commissioners and Secretariat staff</i></li> <li>• <i>Renewed Group Personal Accident Insurance and Work Injury Benefits Act.</i></li> </ul>
Performance and Productivity Management	Improving Performance and Productivity	Efficient and effective public service	No. of Interventions implemented	<ul style="list-style-type: none"> <li>• <i>Performance Contracting Guidelines to the service</i></li> <li>• <i>Developed Public Service Excellence Award Scheme (PSEA)</i></li> <li>• <i>Advertised recruitment for 50 Independent Negotiation Evaluation Committee (INEC)</i></li> <li>• <i>Developed a concept on Performance Management in the Public Service</i></li> </ul>

**7. Management Discussion and Analysis**

- The Commission's key project was rehabilitation and modernization of the Commission House. The works undertaken during the year were from the its developed expenditure vote appropriated by the National Assembly.

## **8. Environmental and Sustainability Reporting**

The vision of the Public Service Commission is to have a citizen centric public service with a mission of transforming the public service for efficient and effective service delivery. This vision and mission are delivered through a strategy, which is founded on three key pillars namely: efficient public service delivery; ethical and values-based public service; and enhanced Commission capacity to deliver on its mandate. Corporate Social Responsibility and Sustainability reporting cuts across all the three pillars as highlighted below:

### **a) Sustainability Strategy and Profile**

The Commission's organizational sustainability strategy and profile can be analyzed in two dimensions:

#### **i) Economic dimension of corporate sustainability**

This creates an enabling environment for the Commission to deliver on its core mandate by dispensing public services which impact on citizens, transforming their lives and achieving value for money from services rendered. Therefore, obtaining economic success rather than concentrating on aspects that show financial results only, can lead to good financial and sustainability results for the organization in the long-run. To ensure, this was realized, the Commission implemented the following: -

#### **ii) Innovation and technology**

The Commission embraced ICT through automation of recruitment processes, where all applications for vacant posts were done online, conducting of interview virtually and holding a number of Commission's meetings and stakeholder engagements virtually. Advertising jobs and accepting applications online has seen the elimination of all physical applications that numbered in the millions every year contributing to less impact on the environment. This has also enabled more people to access the adverts and made it cheaper for the applicants to lodge their applications; more so in cases where physical delivery of applications was expensive, cumbersome and unreliable.

Manual applications had to go through data capture, manual long-listing as well a manual shortlisting process which was very tedious, time consuming and required a lot of manpower. Today, shortlisting is done on a platform and what used to take weeks now takes minutes and candidates notified instantly. Virtual interviews have enabled candidates attend interviews from anywhere around the world, eliminating the cost and time taken to travel and attend interviews. The Commission has enhanced its capacity managing to conduct over 4-fold the numbers of interviews a day from the previous number by overcoming physical constraints such as number of boardrooms, availability of candidates as well as saving time.

This initiative towards complete online services is geared towards enabling the Commission to become more citizen-centric in-service delivery to the public.

**iii) Review of Business Processes**

The Commission undertook a continuous business process review of its operations to enhance service delivery to the public.

**iv) Social Dimension of Corporate Sustainability**

The social dimension of corporate sustainability positively influences relationships with the organizational stakeholders, through meeting their expectations. The important aspects of social sustainability include corporate governance, motivation and incentives, and health and safety. Aligned with this, the Commission embraced transparency and accountability by providing equal opportunity while discharging its mandate and dealing with its stakeholders. The Commission did this by publishing information relating to advertisement of job opportunities in the public service and conducting media campaigns to reach remote citizens, observing Constitutional provisions during recruitment, and using data obtained from feedback from the Commission's Citizen Service Delivery Call Centre to make informed decisions. It also did this by abiding by relevant laws and policies while transacting its business.

The central role of social dimension of corporate sustainability is on influencing positively all present and future relationships with organizational stakeholders through fulfilment of their needs. The important aspects for social sustainability include corporate governance, motivation and incentives, and health and safety. Aligned to this, the Commission embraced transparency and accountability by providing equal opportunity while discharging its mandate and dealing with its stakeholders by publishing information relating to advertisement of job opportunities in the public service and conducting media campaigns to reach remote citizens, observing Constitutional provisions during recruitment, using data obtained from feedback from the Commission's citizen service delivery call center to make informed decisions and abiding by relevant laws and policies while transacting its business.

**b) Environmental Performance/Climate Change/Mitigation of Natural Disasters**

The Commission remains committed to ensuring that the environment is preserved and enhanced in the day-to-day activities in order to sustain a friendly and conducive work environment both internally and within the immediate neighbourhood for the shared environment. In an effort to conserve energy and water, the Commission ensures all the lighting and water points are switched off during non-working hours. Use of pool water dispensers in the Commission offices as opposed to water bottles enhanced reduction in plastic waste that is released to the environment.

In addition, the Commission has continued to pursue and implement paperless transactions in its processes. Most significant is the online recruitment and selection module that ensures all applications are received in soft copy; an automation of proceedings of all Commission Board meetings leading to substantial reduction in paper work. This has enhanced efficiency and reduced

use of paper and attendant costs. To ensure sustainability of office business, the Commission has in place a standby generator (350KVA) to mitigate against any disruptions in electric power supply and ensure uninterrupted continuity of business transactions and service delivery in furtherance of an environment that is supportive to sustainable performance.

To address the sustainability and enhancement of the physical work place and environment, the Commission complied with applicable statutory requirements by carrying out annual work audits in compliance with the provisions of the Occupational, Health and Safety Act, 2007, and the Environmental Management and Coordination Act, 1999.

### **c) Employee welfare**

#### **i) Recruitment Policy and Procedures**

Recruitment at the Commission is guided by provisions of the Constitution of Kenya, Public Service Commission Act 2017, Public Service Regulations 2020, Employment Act 2007, Fair Administrative Act 2015, Values and Principles Act 2015. It is undertaken on the basis of fair competition and merit, affording adequate and equal opportunities to all gender youth, members of all ethnic groups, persons with disabilities and minorities. Specifically, no applicant is discriminated against on any ground, no one gender constitutes more than two thirds of those appointed. At least 5% percent of all appointments constitute persons with disabilities. In addition, there is proportionate representation of all ethnic communities.

The recruitment procedure is as follows: -

- Declaration of vacancy to the Board,
- Advertisement of vacant post(s),
- Shortlisting,
- Interview,
- Appointment, and
- On-boarding and Induction

#### **ii) Career Management**

Career Management at the Commission is a continuous process geared towards building capacity to attract and retain skilled, competent and dedicated staff. It is a multi-pronged approach that encompasses training and development of staff to improve knowledge and skills, deployment and rotation practices to promote familiarization on various roles, staff promotion and implementation of staff performance appraisal system.

#### **iii) Employee Welfare**

The Commission is committed to promoting employee welfare and has implemented the following programmes and activities: -

- a) Established comprehensive inpatient and outpatient medical insurance for Commissioners and Secretariat staff;

- b)* Operates a group personal accident insurance and Work Injury Benefits Act (WIBA) cover;
- c)* Established a contributory pension scheme for staff on permanent terms;
- d)* Introduced a group life insurance for secretariat staff;
- e)* Organized Staff pre-retirement seminars for officers exiting on retirement;
- f)* Carried out in-house staff guidance and counselling sessions;
- g)* Offered a Mortgage and car loan scheme facility to all staff at competitive interest rates;
- h)* Equipped a gymnasium for Commissioners and staff to promote a healthy lifestyle and pays for subscription to health clubs for commissioners and senior management;
- i)* Promotes professional development by paying subscriptions fees for officers who belong to professional bodies such as IHRM, ICPAK, LSK, IRM, KISM, IIA and sponsors them for Annual conferences and training
  
- j)* To promote the physical security of the Commission building and Information, it conducted training for ten fire marshals on how to combat workplace fire hazards and trained one hundred staff on Protective security.
- k)* Further, the Commission carried out staff awareness programs on occupational safety and health, sustainable work environment and annual work-place safety inspection and audit in compliance with the provisions of the Occupational Safety and Health Act (2007) and Environmental Management and Coordination Act (1999) and undertook the following Work-Place Audits and Safety Measures: -
  - Annual Occupational Safety and Health Audit at the Public Service Commission in compliance with Section 11(1) of the Occupational Safety and Health Act (OSHA), 2007;
  - Annual Environmental Audit at the Public Service Commission in compliance with the Environmental Management & Coordination Act (EMCA), 1999;
  - Baseline Work Place Risk Assessment at the Public Service Commission in compliance with Section 6 (3) of the Occupational Safety and Health Act (OSHA), 2007;

**d) Operational Practices/Market Place Practices**

Public Service Commission being a public entity is guided by Article 227 of the Constitution of Kenya 2010 which requires public procurement to be set up in a manner that is fair, equitable, transparent, competitive, and cost effective.

The Public Procurement and Asset Disposal Act, 2015 and the Public Procurement and Asset Disposal Regulations, 2020 provides the legal framework to carry out public procurement process, to this extend PSC maintains good business practice by engaging the providers of goods and services through open tendering procedures, framework contracting and other procurement methods as guided in the Act and Regulations that ensures compliance to the principles of public procurement. The Commission honours its contractual obligations by ensuring that the suppliers of goods and services are paid promptly and in adherence to the contractual agreements.

Contracts are entered into with suppliers who meet the threshold of ethical procurement, in good standing and are not debarred from participating in public procurement.

The Commission ensures transparency and accountability by publishing tenders and all contracts awarded on the Public Procurement Information Portal (PPIP) and ensuring access to government procurement opportunities by reserving at least 30% of the procurement budget to the special groups i.e. youth, women and persons living with disability, PWD.

**e) Community Engagements**

Corporate Social Responsibility (CSR) is an organizational initiative to contribute to the well-being of society through environmental, health and empowerment interventions. The Commission contributed to youth empowerment by implementing the Public Service Internship Programme, aimed at skilling and strategically preparing the youth for the job market. During the 2023/2024 financial year, the Commission engaged 8,000 youth in internships, deployed to MDAs and paid them a stipend to expose them to investment opportunities.

## **9. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the Public Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Public Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Public Service Commission financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the Public Service Commission further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

PUBLIC SERVICE COMMISSION  
Annual Report and Financial Statements for the year ended 30th June 2024

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Approval of the financial statements

The Public Service Commission financial statements were approved and signed by the Accounting Officer on 23/12/2024.

Signature.....  
Paul Famba, MBS  
Secretary/CEO  
Accounting Officer

Signature.....  
Joseph M. Njoroge  
Head of Accounting Unit  
ICPAK M/No. 6386

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON PUBLIC SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Opinion**

I have audited the accompanying financial statements of Public Service Commission set out on pages 1 to 25, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Public Service Commission as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Public Service Commission Management in accordance with ISSAI 130 on the 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 judgement, 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**

### **Unresolved Prior Year Matters**

As disclosed under the progress on follow up on the auditor's recommendations section of the financial statements, various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year's audit issues as required by the The National Treasury guidelines.

## **Other Information**

Management is responsible for the other information set out on page i to lvii which comprise of Key Entity Information and Management, Statement of Governance, Statement by Chairperson, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Public Service Commission's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the 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. Non-Compliance with One third of Basic Salary rule**

Review of the payroll and supporting documentation provided for audit revealed that sixty-nine (69) employees were being paid a net salary that was less than a third (1/3) of their basic pay during the year, thus over committing their salary. This was in contravention of Section 19(3) of the Employment Act, 2007 which provides that the total amount of deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages. Failure to comply may lead to pecuniary embarrassment to the staff.

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

#### **2. Employees Above the Mandatory Retirement Age**

Review of human resource records revealed that five (5) employees were still on the payroll of the Commission despite having attained the mandatory retirement age of sixty (60) years and evidence that they were living with disability was not provided for audit

review. This is Contrary to Section D.21 of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016 which requires all officers to retire from the service on attaining the mandatory retirement age of sixty (60) years or sixty-five (65) years for persons with disabilities as may be prescribed by the Government from time to time.

Although Management explained that the employees were appointed on local agreement contracts after attaining the retirement age due to the rare knowledge, skills and competencies they possessed, no documentary evidence was provided to justify their retention in service beyond the mandatory retirement age.

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

### **3. Recruitment of Retirees for Consultancy Services**

The Public Service Commission through Establishment and Management Consultancy Services Directorate established five (5) supernumerary positions of management analysts on a local agreement terms through a letter Ref. No. PSC/EST/1/ (104) dated 17 March, 2023 on a short-term employment contract for an initial period of three (3) months on a gross salary of Kshs.210,000 which was further reviewed to Kshs.460,947. through a letter Ref. No. PSC/EST/1/1/ (1) dated 2 August, 2023 among other benefits. During the year under review, it was noted that the contracts have since been extended up to 4 September, 2024.

Management reported that these were stop gap measure to assist in clearing the backlog of Human Resource Instruments for State Corporations. These were former employees of the State Department of Public Service and National Treasury who retired from service. However, no documentary evidence was provided to show how they were identified to carry out the consultancy for the Commission and whether it was competitively done. This is Contrary to Section D.21 of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016 which requires all officers to retire from the service on attaining the mandatory retirement age of sixty (60) years or sixty-five (65) years for persons with disabilities as may be prescribed by the Government from time to time.

In addition, there was no evidence of performance appraisals at the end of the contract to track their performance against the set objectives and key deliverables.

Further, the Commission processed their salaries amounting to Kshs.25,712,045 through manual systems other than through the Integrated Personnel Payroll Database (IPPD), which seeks to end the practice of unverified employees.

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

### **4. Procurement of an Integrated Management Information System (IMIS)**

The Commission commenced procurement of an Integrated Management Information System (IMIS) in the financial year 2015/2016. The tender was awarded to a local company at a sum of Kshs.97,022,400 and contract was signed on 7 December, 2015.

While the Commission had anticipated that the IMIS would automate all the operations and services of the Commission including interface with the public, it was noted that the system had not moved from a test to a live environment.

Further, there was no URL to a live environment, no evidence of commissioning of the IMIS, nor recent/live report resulting in incomplete system implementation.

In addition; Financial Management and Project Management, Asset Management, Human Capital Management, and Recruitment & Selection modules have not been developed. Management has not explained why the implementation of the system has stalled nor instituted measures to ensure the IMIS is completed and commissioned as intended.

In the circumstances, it was not possible to confirm whether the public has obtained value for money on the expenditure of Kshs.67,887,380 incurred to date on the Integrated Management Information System.

#### **5. Construction of Additional Offices (Phase 2) on the 5th Floor, at the Commission's Old Office Block**

The construction of additional offices (Phase 2) on the 5th Floor, of the Public Service Commission's Old Office Block was initiated and procured in the financial year 2019/2020, through an open tender, and the contract was awarded to a local firm at a contract sum of Kshs.66,090,890. The contract agreement was signed on 16 November, 2020 for a period of thirty-nine (39) weeks, with a completion date of 24 August, 2021. The contractor requested an extension of the contract duration by ten (10) weeks to 1 November, 2021.

However, a review of the progress of works and field inspection conducted in December, 2024 revealed that the works were incomplete and the project was behind schedule, and payments amounting to Kshs.26,219,344 or 40% of the contract sum, had been certified, three years after the lapse of the contract period.

In the circumstances, the inadequate supervision of the works by the Project Manager and the delay in the project completion may result in additional costs and may result in value for money not being realized.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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


## **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider Management control environment 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

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

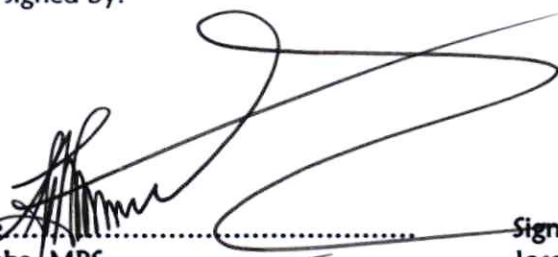
27 December, 2024


**PUBLIC SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

**11. Statement of Receipts and Payments for the Year Ended 30th June 2024**

Description	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	3,354,202,913	2,364,924,565
Miscellaneous Receipts	2	9,381,080	14,735,446
<b>Total Receipts</b>		<b>3,363,583,993</b>	<b>2,379,660,011</b>
<b>Payments</b>			
Compensation of Employees	3	2,633,913,199	1,799,736,898
Use of Goods and Services	4	597,389,649	541,460,890
Social Security Benefits	5	5,164,279	7,028,860
Acquisition of Assets	6	126,432,797	30,665,575
<b>Total Payments</b>		<b>3,362,899,924</b>	<b>2,378,892,224</b>
<b>Surplus/(Deficit)</b>		<b>684,069</b>	<b>767,787</b>

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 23/12/2024 and signed by:

Signature   
 Paul Famba, MBS  
 Secretary/CEO  
 Accounting Officer

Signature   
 Joseph M. Njoroge  
 Head of Accounting Unit  
 ICPAK M/No. 6386

## 12. Statement of Financial Assets and Financial Liabilities as at 30th June 2024

Description	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	7A	5,481,821	4,459,755
Cash balances	7B	149,210	82,104
<b>Total cash and cash equivalents</b>		<b>5,631,031</b>	<b>4,541,859</b>
Imprests and advances	8	218,679	362,116
<b>Total financial assets</b>		<b>5,849,711</b>	<b>4,903,975</b>
<b>Financial liabilities</b>			
Third party deposits and retention	9	(4,104,484)	(3,823,566)
<b>Net financial assets</b>		<b>1,745,227</b>	<b>1,080,410</b>
<b>Represented by</b>			
Fund balance b/fwd.	10	1,080,410	1,232,890
Prior year adjustment	11	(19,252)	(920,268)
Surplus/(Deficit) for the year		684,069	767,787
<b>Net financial position</b>		<b>1,745,227</b>	<b>1,080,410</b>

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 \_\_\_\_\_ 2024 and signed by:

Signature.....  
 Paul Famba, MBS  
 Secretary/CEO  
 Accounting Officer

Signature.....  
 Joseph M. Njoroge  
 Head of Accounting Unit  
 ICPAK M/No. 6386

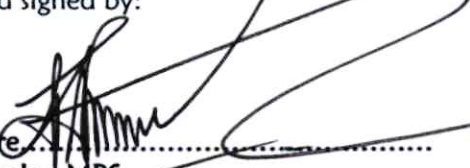
**PUBLIC SERVICE COMMISSION**

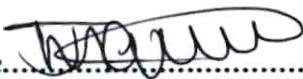
**Annual Report and Financial Statements for the year ended 30th June 2024**

**13. Statement of Cash Flows for the Year Ended 30th June 2024**

Description	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Exchequer releases	1	3,354,202,913	2,364,924,565
Miscellaneous receipts	2	9,381,080	14,735,446
<b>Total Receipts</b>		<b>3,363,583,993</b>	<b>2,379,660,011</b>
<b>Payments</b>			
Compensation of employees	3	(2,633,913,199)	(1,799,736,898)
Use of goods and services	4	(599,308,073)	(541,460,890)
Social security benefits	5	(5,164,279)	(7,028,860)
<b>Total Payment</b>		<b>(3,238,385,551)</b>	<b>(2,378,892,224)</b>
<b>Net receipts/(payments)</b>		<b>125,179,193</b>	<b>767,787</b>
<b>Adjusted For:</b>			
Adjustments during the year			
Prior year adjustments	11	19,252	(920,268)
Decrease/(Increase) in accounts receivable	12	143,435	636,136
Increase/(Decrease) in deposits and retention	13	280,917.8	(6,113,219)
<b>Net Cash Flow from Operating Activities</b>		<b>127,521,969</b>	<b>25,036,012</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	6	(126,432,797)	(30,665,575)
<b>Net Cash Flows from Investing Activities</b>		<b>(126,432,797)</b>	<b>(30,665,575)</b>
<b>Net cash flow from financing activities</b>			
<b>Net increase in cash and cash equivalents</b>		<b>1,089,172</b>	<b>(5,629,563)</b>
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	7	<b>4,541,859</b>	<b>10,171,423</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	7	<b>5,631,031</b>	<b>4,541,859</b>

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 23/12, 2024 and signed by:

Signature   
 Paul Famba, MBS  
 Secretary/CEO  
 Accounting Officer

Signature   
 Joseph M. Njoroge  
 Head of Accounting Unit  
 ICPAK M/No. 6386

PUBLIC SERVICE COMMISSION  
Annual Report and Financial Statements for the year ended 30th June 2024

14. Statement of Comparison of Budget and Actual Amounts for FY 2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	3,720,800,000	(135,259,838)	3,585,540,162	3,354,202,913	231,337,249	94%
Proceeds from sale of assets	(1,000,000)	-	(1,000,000)	-	(1,000,000)	0%
Miscellaneous receipts	(14,000,000)	-	(14,000,000)	9,381,080	(4,638,170)	-67%
<b>Total Receipts</b>	<b>3,705,800,000</b>	<b>(135,259,838)</b>	<b>3,570,540,162</b>	<b>3,363,583,993</b>	<b>225,699,079</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	2,947,260,504	(203,905,000)	2,743,355,504	2,633,913,199	109,442,305	96%
Use of goods and services	663,902,137	32,724,007	696,626,144	597,389,649	97,318,071	86%
Social security benefits	5,757,670	-	5,757,670	5,164,279	593,391	90%
Acquisition of assets	103,879,689	35,921,155	139,800,844	126,432,797	13,368,047	90%
Other payments						
<b>Total Payments</b>	<b>3,720,800,000</b>	<b>(135,259,838)</b>	<b>3,585,540,162</b>	<b>3,362,899,924</b>	<b>220,721,814</b>	<b>94%</b>
<b>Surplus/ Deficit</b>				<b>684,069</b>		

- (a) **Variance analysis:** The underutilization at (86%) for use of goods and services is attributed to late approval and release of budget under supplementary II which came after issuance of end year closing procedures and guidelines. All transactions processed after the date stated in the end year closure guidelines were not funded and as such have been reported under pending bills.
- (b) *The commission did not achieve 100% collection under proceeds from sale of assets and miscellaneous receipts as per the budget estimates, this was because disposal of boarded items was not done and the number for proficiency exams for clerical officers was lower than anticipated.*


**PUBLIC SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

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(c) *Reallocations within the year: During the financial year 2023-2024 there were no budget reallocations within the budget or other causes as per IPSAS 1.7.23. The actual on a comparable basis is as reported in the Summary Statement of Appropriation: Recurrent and Development Combined is agreeing to the amounts reported in the Statement of Receipts and Payments.*

The entity financial statements were approved on ..... 23/12 ..... 2024 and signed by:

  
Signature.....  
Paul Fambal MBS  
Secretary/CEO  
Accounting Officer

  
Signature.....  
Joseph M. Njoroge  
Head of Accounting Unit  
ICPAK M/No. 6386

**PUBLIC SERVICE COMMISSION**  
Annual Report and Financial Statements for the year ended 30th June 2024

**14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Exchequer releases	3,675,500,000	(135,259,838)	3,540,240,162	3,311,175,288	229,064,874	94%
Proceeds from sale of assets	(1,000,000)	-	(1,000,000)	-	(1,000,000)	0%
Miscellaneous receipts	(14,000,000)	-	(14,000,000)	9,381,080	(4,638,170)	-67%
<b>Total Receipts</b>	<b>3,660,500,000</b>	<b>(135,259,838)</b>	<b>3,525,240,162</b>	<b>3,320,556,368</b>	<b>204,703,044</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	2,947,260,504	(203,905,000)	2,743,355,504	2,633,913,199	109,442,305	96%
Use of goods and services	663,902,137	32,724,007	696,626,144	597,389,649	- 97,318,071	86%
Social security benefits	5,757,670	-	5,757,670	5,164,279	593,391	90%
Acquisition of assets	58,579,689	35,921,155	94,500,844	82,975,171	11,525,673	88%
<b>Total Payments</b>	<b>3,675,500,000</b>	<b>- 135,259,838</b>	<b>3,540,240,162</b>	<b>3,319,442,298</b>	<b>218,879,440</b>	<b>94%</b>
<b>Surplus/Deficit</b>				<b>1,114,070</b>		

**Notes**

**(a) Variance analysis:** The underutilization at (86%) for use of goods and services is attributed to late approval and release of budget under supplementary II which came after issuance of end year closing procedures and guidelines. All transactions processed after the date stated in the end year closure guidelines were not funded, thus have been reported under pending bills.

**PUBLIC SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

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- (b) The commission did not achieve 100% collection under Proceeds from sale of assets and Miscellaneous receipts as per the budget estimates, this was because disposal of boarded items was not done and the number for proficiency exams for clerical officers was lower than anticipated.
- (c) Reallocations within the year: During the financial year 2023-2024 there were no budget reallocations within the budget or other causes as per IPSAS 1.7.23. The actual on a comparable basis is as reported in the Summary Statement of Appropriation: Recurrent is agreeing to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on ..... 23/12/..... 2024 and signed by:

Signature.....  
Paul Famba, MBS  
Secretary/CEO  
Accounting Officer

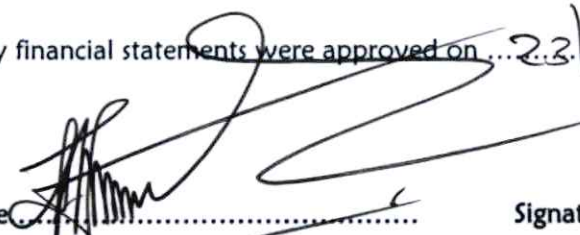
Signature.....  
Joseph M. Njoroge  
Head of Accounting Unit  
ICPAK M/No. 6386

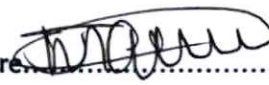
**PUBLIC SERVICE COMMISSION**  
Annual Report and Financial Statements for the year ended 30th June 2024

**14 (b) Statement of Comparison of Budget and Actual Amounts: Development**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	45,300,000		45,300,000	43,027,625	2,272,375	95%
Proceeds from sale of assets						
<b>Total Receipts</b>	<b>45,300,000</b>		<b>45,300,000</b>	<b>43,027,625</b>	<b>2,272,375</b>	<b>95%</b>
<b>Payments</b>						
Compensation of employees						
Use of goods and services						
Acquisition of assets	45,300,000		45,300,000	43,457,626	1,842,374	96%
<b>Total Payments</b>	<b>45,300,000</b>		<b>45,300,000</b>	<b>(430,001)</b>	<b>1,842,374</b>	
<b>Surplus/Deficit</b>						

The entity financial statements were approved on 23/12/2024 2024 and signed by:

Signature   
Paul Famba, MBS  
Secretary/CEO  
Accounting Officer

Signature   
Joseph M. Njoroge  
Head of Accounting Unit  
ICPAK M/No. 6386

PUBLIC SERVICE COMMISSION  
Annual Report and Financial Statements for the year ended 30th June 2024

14 (c) Budget Execution by Programmes and Sub-Programmes

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2024			2024	
	Kshs			Kshs	Kshs
<b>Programme 1</b>	<b>930,239,566</b>	<b>(28,231,234)</b>	<b>902,008,332</b>	<b>858,616,827</b>	<b>43,391,505</b>
Sub-programme 1	886,430,456	(24,957,502)	861,472,954	818,447,332	43,025,622
Sub-programme 2	43,809,110	(3,273,732)	40,535,378	40,169,495	365,883
<b>Programme 2</b>	<b>2,526,073,692</b>	<b>(50,927,987)</b>	<b>2,475,145,705</b>	<b>2,308,683,698</b>	<b>166,462,007</b>
Sub-programme 1	87,740,238	(5,744,866)	81,995,372	81,269,651	725,721
Sub-programme 2	220,762,071	(15,873,025)	204,889,046	192,434,166	12,454,880
Sub-programme 3	2,217,571,383	(29,310,096)	2,188,261,287	2,034,952,881	153,308,406
<b>Programme 3</b>	<b>150,633,776</b>	<b>(26,990,513)</b>	<b>123,643,263</b>	<b>116,734,417</b>	<b>6,908,846</b>
Sub-programme 1	80,377,690	(15,094,458)	65,283,232	61,460,674	3,822,558
Sub-programme 2	70,256,086	(11,896,055)	58,360,031	55,273,743	3,086,288
<b>Programme 4</b>	<b>61,866,174</b>	<b>(7,869,470)</b>	<b>53,996,704</b>	<b>52,800,150</b>	<b>1,196,554</b>
Sub-programme 1	61,866,174	(7,869,470)	53,996,704	52,800,150	1,196,554
<b>Programme 5</b>	<b>51,986,792</b>	<b>(21,240,634)</b>	<b>30,746,158</b>	<b>26,352,038</b>	<b>4,394,120</b>
Sub-programme 1	27,686,792	(10,001,880)	17,684,912	15,297,441	2,387,471
Sub-programme 2	24,300,000	(11,238,754)	13,061,246	11,054,597	2,006,649
<b>Total</b>	<b>3,675,500,000</b>	<b>(135,259,838)</b>	<b>3,585,540,162</b>	<b>3,363,186,930</b>	<b>222,353,232</b>

## **15. Notes to the Financial Statements**

### **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 Public Service Commission. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the refurbishment of the Commission House as a development project implemented by the Commission.

### **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.

#### **Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

The Public Service Commission recognises all receipts from the various sources when the event occurs, and the related cash has been received.

##### **(i) Transfers from the Exchequer**

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

**Significant Accounting Policies (Continued)**

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash

is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) Miscellaneous receipts**

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

**b) Recognition of payments**

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

**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) Principal on borrowing**

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

**Significant Accounting Policies (Continued)**

**v) Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal

consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the financial statements.*

**vi) In-kind Contributions**

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Public Service Commission 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.

**vii) Third Party Payments**

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

**c) Cash and Cash Equivalents**

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

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to

**Significant Accounting Policies (Continued)**

Kshs 4,104,484 compared to Kshs 3,823,568.55 in prior period as indicated on Note 9. There were no other restrictions on cash during the year.

**d) Imprests and advances**

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

**e) Third party deposits and retention**

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

**f) Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum'

or 'off-balance' items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by Law and there were 11(2) number of supplementary adjustments to the original budget during the year.

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

**Significant Accounting Policies (Continued)**

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

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under Note 11 explaining the nature and amounts.

**k) Related Party Transactions**

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

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

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

**l) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities.

Letters of comfort/ support, insurance, Public Private Partnerships, The Public Service Commission

**Significant Accounting Policies *(Continued)***

does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements

1. Exchequer Releases

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Total Exchequer releases for quarter 1	385,495,190	541,608,080
Total Exchequer releases for quarter 2	792,444,084	572,507,034
Total Exchequer releases for quarter 3	750,633,373	452,597,589
Total Exchequer releases for quarter 4	1,425,630,266	798,211,862
<b>Total</b>	<b>3,354,202,913</b>	<b>2,364,924,565</b>

2 Miscellaneous Receipts

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Receipts from Administrative Fees and Charges - A-I-A Exam collections	9,381,080	14,687,395
<b>Total</b>	<b>9,381,080</b>	<b>14,735,446</b>

The significant decrease was due to drop in the number of clerical officers and administrators who registered for proficiency exams for clerical officers and administrative officers respectively.

3 Compensation to Employees

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	821,183,584	783,262,882
Basic wages of temporary employees (PSIP Stipends))	1,692,422,996	912,896,247
Personal allowances paid as part of salary	25,875,387	18,594,155
Employer contributions to compulsory national social security schemes	94,431,232	84,983,614
<b>Total</b>	<b>2,633,913,199</b>	<b>1,799,736,898</b>

The significant change as compared to the previous year was due to the double intake of interns. Budget for internship programme was increased by Kshs. 1 billion, more interns were appointed.

thus, the increase in basic wages of temporary employees and the total compensation to employees.

**PUBLIC SERVICE COMMISSION**

**Annual Report and Financial Statements for the year ended 30th June 2024**

*Notes to the Financial Statements (Continued)*

**4 Use of Goods and Services**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	11,528,125	9,741,566
Communication, supplies and services	37,503,581	32,346,608
Domestic travel and subsistence	95,628,017	84,995,432
Foreign travel and subsistence	33,705,639	10,186,807
Printing, advertising and information supplies & services	69,251,803	88,531,809
Rentals of produced assets	11,975,459	11,301,633
Training expenses	37,275,984	43,753,890
Hospitality supplies and services	114,352,053	72,711,868
Insurance costs	96,320,505	108,918,642
Specialized materials and services	5,231,526	2,246,988
Office and general supplies and services	19,882,329	18,984,530
Fuel Oil and Lubricants	19,334,162	18,586,363
Other operating expenses	21,089,824	20,119,165
Routine maintenance – vehicles and other transport equipment	17,231,170	10,517,570
Routine maintenance – other assets	7,079,472	8,518,019
<b>Total</b>	<b>597,389,649</b>	<b>541,460,890</b>

The significant increase as compared to prior year was occasioned by double intake of interns during the financial year.

**5 Social Security Benefits**

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government pension and retirement benefits	5,164,279	7,028,860
<b>Total</b>	<b>5,164,279</b>	<b>7,028,860</b>

The social security benefits in its terms relates to gratuity payments for staff on contract upon lapse of their contractual period.

*Notes to the Financial Statements (Continued)*

**6 Acquisition of Assets**

Non -Financial Assets	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Refurbishment of Buildings	-	56,000
Construction and Civil Works	43,457,626	20,380,019
Purchase of Vehicles and other Transport Equipment	41,654,358	-
Overhaul of Vehicles and other Transport Equipment	7,247,312	-
Purchase of Household Furniture and Institutional Equipment	1,060,159	1,053,999
Purchase of Office Furniture and General Equipment	15,171,400	3,080,156
Purchase of Specialized Plant, Equipment and Machinery	14,452,373	4,055,633
Rehabilitation and Renovation of Plant, Machinery and Equip.	389,570	39,768
<b>Sub-total</b>	<b>123,432,797</b>	<b>28,665,575</b>
<b>Financial Assets</b>		
Domestic Lending and On-lending – Car loan and Mortgage	3,000,000	2,000,000
<b>Sub-total</b>	<b>3,000,000</b>	<b>2,000,000</b>
<b>Total</b>	<b>126,432,797</b>	<b>30,665,575</b>

The finance assets acquired refers to the staff car loan scheme and mortgage managed and administered by the Kenya Commercial Bank. The funding to the scheme is reducing gradually as the scheme transition to a revolving fund.

The significant increase is attributed to the budget funding for Purchase of Vehicles and other Transport Equipment, Overhaul of Vehicles and other Transport Equipment, increased

development budget for Construction and Civil Works, Purchase of Household Furniture and Institutional Equipment and Purchase of Specialized Plant, Equipment and Machinery as compared to the previous year.

*Notes to the Financial Statements (Continued)***7 Cash and Bank Accounts**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Bank Accounts (Note 8A)	5,481,821.00	4,459,755
Cash on hand (Note 8B)	149,210.20	82,104
<b>Total</b>	<b>5,631,031.20</b>	<b>4,541,859</b>

**7A: Bank Accounts**

Name of Bank, Account No. & Currency	Amount in Bank Account Currency	Type of Account	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
Central Bank of Kenya, 1000181297, Recurrent Kshs.	Kshs.	Recurrent	363,547.20	492,795
Central Bank of Kenya, 1000182199, Development Kshs.	Kshs.	Development	313,790.25	143,395
Central Bank of Kenya, 1000182113, Deposit Kshs.	Kshs.	Deposit	4,104,483.55	3,823,566
Central Bank of Kenya, 1000182547, CBK 165 Kshs.	Kshs.	CBK 165	700,000.00	-
<b>Total</b>			<b>5,481,821.00</b>	<b>4,459,755</b>

**7B: Cash in Hand**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	149,210.20	82,104
<b>Total</b>	<b>149,210.20</b>	<b>82,104</b>

Detailed Cash is as follows:

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1	149,210.20	82,104
<b>Total</b>	<b>149,210.20</b>	<b>82,104</b>

*Notes to the Financial Statements (Continued)*

**8 Imprests and Advances**

<i>Description</i>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Salary advances	218,679.4	362,116
<b>Total</b>	<b>218,679.4</b>	<b>362,116</b>

The salary advances are recoverable within twelve (12) months from the month issued. The officers' repayable period had not lapsed as at 30<sup>th</sup> June, 2024, thus overlapped into the subsequent financial year: this is as disclosed in the outstanding balances as shown in the table above.

**Advances Aging analysis**

	<b>FY 2023-2024</b>	<b>% of Total</b>	<b>Comparative FY 2022-2023</b>	<b>% of Total</b>
Under one year	218,679.4	17	362,116	28.6
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>218,679.4</b>		<b>362,116</b>	<b>28.6</b>

**Breakdown of the outstanding Salary Advances**

<b>Name of Officer or Institution</b>	<b>Date Advance Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Caroli Njalale Simiyu	01/08/2023	468,963.60	429,884.00	39,079.60
Daniel Kaunda	01/08/2023	222,640.80	185,534.00	37,106.80
Chepkwony Stalin Kipkorir	01/09/2023	330,679.20	275,566.00	55,113.20
Eric James Kaitha	01/11/2023	96,799.80	64,533.20	32,266.60
Gradius Wandera Kizito	01/11/2023	165,339.60	110,226.40	55,113.20
<b>Total</b>		<b>1,284,423.00</b>	<b>1,065,743.60</b>	<b>218,679.40</b>

*Notes to the Financial Statements (Continued)*

9 Third Party Deposits and Retention

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Retention	4,104,483.55		3,823,565.75	
Deposits	-		-	
<b>Total</b>	<b>4,104,483.55</b>		<b>3,823,565.75</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of Total</b>	<b>Prior FY</b>	<b>% of the Total</b>
Under one year	280,917.80	6.8	-	-
1-2 years	-	-	3,823,565.75	100
2-3 years	3,823,565.75	93.2	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>4,104,483.55</b>		<b>3,823,565.75</b>	

This relates the amounts held in deposit bank account and is restricted for refunding third party for services rendered during the financial year or subsequent comparable years. Only released upon issuance of certificate by the State Department for Public Works.

10 Fund Balance Brought Forward

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Bank Accounts	4,459,755	10,136,330
Cash in hand	82,104	35,093
Imprests and advances	362,115	998,252
Third party deposits and retention	(3,823,566)	(9,936,785)
<b>Total</b>	<b>1,080,410</b>	<b>1,232,890</b>

Third party deposits and retention refer to retention monies held from contractors refundable upon issuance of clearance certificate by the Ministry of Public Works

*Notes to the Financial Statements (Continued)*

**11 Prior Year Adjustments**

Description of the error	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
	Kshs.	Kshs.	Kshs.
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Others ( <i>Specify</i> )	(19,252)	-	-
	<b>(19,252)</b>	-	-

**12 Increase)/ Decrease in Advances and Imprests**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July (A)	362,116.00	998,252.00
Receivables As At 30 <sup>th</sup> June (B)	(218,679.40)	(362,116.00)
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>143,435.60</b>	<b>636,136.00</b>

**13 Increase/ (Decrease) in Retention and Third-Party Deposits**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	3,823,565.75	9,936,785.00
Payables As At 30 <sup>th</sup> June	4,104,484.00	<b>(3,823,565.75)</b>
<b>Increase/ (Decrease) In Payables</b>	<b>280,917.80</b>	<b>(6,113,219.25)</b>

No Retention monies was paid during the year but there was an amount equivalent to Ksh. 280,917.80 retained from payments made under development vote.

**14 Related Party Disclosures**

The following comprise of related parties to the Public Service Commission.

- i) Key management personnel that include the CEO, DCS and directors.

*Notes to the Financial Statements (Continued)*

15 Other Important Disclosures

15.1 Related party transactions

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Key Management Compensation	104,690,796	90,143,606
<b>Total Related Parties</b>	<b>104,690,796</b>	<b>90,143,606</b>

16 Pending Accounts Payable (Annex 1)

Description	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	5,914,949.75	-	(5,914,949.75)	-
Supply of Goods	7,002,432.00	32,234,140	(7,002,432.00)	32,234,140
Supply of Services	21,062,018.20	8,457,008	(21,062,018.20)	8,457,008
<b>Total</b>	<b>33,955,851.35</b>	<b>40,691,148</b>	<b>(33,955,851.35)</b>	<b>40,691,148</b>

The liabilities were not settled at the end of the year because exchequer was not released. Transactions processed after the date issued under the end year closing guidelines were not funded thus were reversed and reported as pending liabilities.

17 External Assistance

Description	2023-2024 FY	2022-2023 FY
	Kshs	Kshs
External Assistance received In Kind- as payment by Third Parties	16,030,300	18,900,000
Newcastle University funding	2,265,163.20	-
<b>Total</b>	<b>18,295,463.20</b>	<b>18,900,000</b>

Other important disclosures

The funds received under PFMR Strategy 2023-2028 FY 2023-2024 Work Plan was utilized on following programmes:

- (i) Developing concept on National Performance and Productivity Management Kshs. 2.4m.
- (ii) Human Resource Master Plan Kshs. 4.094m (Consultant and Technical committee and stakeholder validation)



**Notes to the Financial Statements (Continued)**

- (iii) Review and development of template for career guidelines for state corporations Ksh.2.3m
- (iv) Standardized Citizen Service Delivery Charter Kshs. 2.7027M
- (v) Review of Performance Management System in the Public Service Kshs. 4.5336M.

The activities were done on working retreats held in Naivasha and Nakuru respectively Assistance from Newcastle University was for air travel top-up for Commission team travelling to attend the 2023 Australian Awards Fellowship in Sydney, Australia.

**a) Purpose and use of external assistance**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Other Payments	16,030,300	18,900,000
Travel Expenses - Foreign	2,265,163.20	-
<b>Total</b>	<b>18,295,463.20</b>	<b>18,900,000</b>

**18. Progress on Follow-up of Prior Years Auditor-General's recommendations.**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	None – Compliance with the one- Third of Basic Salary Rule		Unresolved	
2.	Employee above the Mandatory Retirement Age		Unresolved	
3.	Procurement for the Supply, Installation, Implementation, and Commissioning of an Integrated Management Information System (IMIS)		Unresolved	
4.	Construction of Additional Offices (Phase 2) on the 5 <sup>th</sup> floor, at the Commission's Old office Block		Unresolved	
5.	Inadequate Controls in Use of Motor Vehicles		Unresolved	

Signature.....  
Paul Famba, MBS  
Secretary/CEO  
Accounting Officer

Signature.....  
Joseph M. Njoroge  
Head of Accounting Unit  
ICPAK M/No. 6386

PUBLIC SERVICE COMMISSION  
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19 Annexes

Annex 1: Analysis of Pending Accounts Payable

S/NO.	Supplier/ Contractor	Nature of Goods	Invoice No.	Purpose of payment	Amount	Amount Paid	Amount Due	Vote
1	Burchs Resort Naivasha Ltd	Catering Services	2024/7	Conference Facilities	56,000.00	-	56,000.00	R2071
2	CFAO Motors	Maintenance Expenses-Motor Vehicles	91975649	Repair of GKB613Z	70,504.00	-	70,504.00	R2071
3	Mombasa Technical Training Institute	School Examination and Invigilation Fees	INV569	Services for Involvement in Administration of Exams	100,000.00	-	100,000.00	R2071
4	Ontime Technics and Supplies	Publishing And Printing Services	01239	Binding of Human Resource Instruments for State Corporations	120,000.00	-	120,000.00	R2071
5	Omom Harvest Limited	Other Infrastructure and Civil Works	002	Various Fittings	133,659.00	-	133,659.00	R2071
6	Pollock Enterprises	General Office Supplies	011	Hard Disk, Extension Cable and Paper Punch	157,850.00	-	157,850.00	R2071
7	Longrock Tours And Travel Limited	Travel Cost	TIN2309031 0	Supply of Air Ticket	164,466.00	-	164,466.00	R2071
8	Aromax Ventures Limited	General Office Supplies	AVL/2024/PS C/029	Supply of Stationeries	173,000.00	-	173,000.00	R2071
9	Automat Fair Enterprises	Purchase of Uniforms and Clothings-Staff	047	Dust Coats and Gum Boots	175,200.00	-	175,200.00	R2071
10	Sophytech Systems Ltd	Advertising Awareness and	1457	Replacement of Faulty Telephone Line Cards in	243,600.00	-	243,600.00	R2071

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S/NO.	Supplier/ Contractor	Nature of Goods	Invoice No.	Purpose of payment	Amount	Amount Paid	Amount Due	Vote
		Publicity Campaigns		the New Office Block- PABX				
11	Kistech Ventures Ltd	Advertising Awareness and Publicity Campaigns	001	Supply of 250 Staff Badges	250,000.00	-	250,000.00	R2071
12	Jemmy Exceptional Events Limited	General Office Supplies	037 & 038	Supply of Assorted Furnishers/Fittings for Use in Show Ground	393,240.00	-	393,240.00	R2071
13	Longrock Tours and Travel Limited	Travel Cost	TIN23110061	Supply of Air Ticket	404,905.00	-	404,905.00	R2071
14	One Way Trading Company Ltd	General Office Supplies	052	Supply of Stationeries	440,100.00	-	440,100.00	R2071
15	One Way Trading Company Ltd	General Office Supplies	052	Supply of Stationeries	440,100.00	-	440,100.00	R2071
16	Actuarial Services East Africa	Contracted Professional Services	ACTSERV331 7-1	Setting up a Post Retirement Medical Scheme for Commissioners and Staff of the Public Service Commission	465,500.00	-	465,500.00	R2071
17	Mabettos Limited	General Office Supplies	246	Supply of Stationeries	515,800.00	-	515,800.00	R2071
18	Longrock Tours and Travel Limited	Travel Cost	TIN2309031 0	Supply of Air Ticket	533,614.00	-	533,614.00	R2071
19	Jovicda Universal Enterprise	Supplies and Accessories for Computers and Printers	031	Supply of Toners	564,000.00	-	564,000.00	R2071

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S/NO.	Supplier/ Contractor	Nature of Goods	Invoice No.	Purpose of payment	Amount	Amount Paid	Amount Due	Vote
20	Zipper Holding Ltd	Purchase of Computers Printers and Other IT Equipments	00134	Supply of Bar Code Printer, Reader and Thermal Barcode	572,900.00	-	572,900.00	R2071
21	Still Kings Enterprises	General Office Supplies	008	Supply of Stationeries	578,500.00	-	578,500.00	R2071
22	Upscale Solutions Limited	General Office Supplies	067	Branded Envelopes	635,000.00	-	635,000.00	R2071
23	Campbell Agencies	Supplies and Accessories for Computers and Printers	130	Supply of Toners	719,000.00	-	719,000.00	R2071
24	Sanel Lounge	Catering Services	SH098	Conference Facilities	720,000.00	-	720,000.00	R2071
25	Posh It Limited	Purchase of ICT Networking and Communication Equipment	327	Supply and Delivery of Bulk Email System for Jobs and Internship Applications	752,460.00	-	752,460.00	R2071
26	Gisal Harlem Holdings Limited	Water and Sewerage Charges	108	Delivery of Assorted Sizes Mineral Drinking Water	755,760.00	-	755,760.00	R2071
27	Carrosel Cleaning Services Limited	Cleaning Services	IN/23/196	Cleaning Services	779,800.00	-	779,800.00	R2071
28	Joeten Holding Limited	Supplies and Accessories for Computers and Printers	200	Photocopier Kyocera 20pcs Toners	790,000.00	-	790,000.00	R2071
29	Omom Harvest Limited	General Office Supplies	001	Water Dispensers, Waste Buckets, Door Mats, Key Holders	831,500.00	-	831,500.00	R2071
30	Salkima Epheta Technologies	General Office Supplies	051	Supply of Assorted PSC Branded Envelopes	873,000.00	-	873,000.00	R2071

PUBLIC SERVICE COMMISSION

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S/NO.	Supplier/ Contractor	Nature of Goods	Invoice No.	Purpose of payment	Amount	Amount Paid	Amount Due	Vote
31	Litex Agencies Limited	Advertising Awareness and Publicity Campaigns	126	Carrier Bags and Information Booklets	970,000.00	-	970,000.00	R2071
32	Seboka Limited	General Office Supplies	116	Supply of Toners	1,009,000.00	-	1,009,000.00	R2071
33	Complete Zeal Supplies Limited	Purchase Of Uniforms and Clothings-Staff	00035	Shirts, Ties and Suits for The Drivers, Cleaning Supervisors and Security Guards	1,035,600.00	-	1,035,600.00	R2071
34	Jefferison Solutions Nairobi	General Office Supplies	024	Supply of Branded Folders	1,100,000.00	-	1,100,000.00	R2071
35	Pamtech Supplies	Contracted Guards and Cleaning Services	294	Cleaning Curtains	1,483,000.00	-	1,483,000.00	R2071
36	Copious Traders	Publishing and Printing Services	216	Branded A5 Note Books	1,490,400.00	-	1,490,400.00	R2071
37	Safariland Enterprises Company Limited	Advertising Awareness and Publicity Campaigns	072	Supply of PSC Subject Files	1,500,000.00	-	1,500,000.00	R2071
38	Wamu Logistics Limited	General Office Supplies	1675	Supply of Toners	1,536,200.00	-	1,536,200.00	R2071
39	Suneline Development Services	General Office Supplies	102	Letter Heads, Business Cards and Executive File Folders	1,575,770.00	-	1,575,770.00	R2071
40	Sariana Supplies	Other Infrastructure and Civil Works	1953	Replacement of Curtains	1,659,022.00	-	1,659,022.00	R2071

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S/NO.	Supplier/ Contractor	Nature of Goods	Invoice No.	Purpose of payment	Amount	Amount Paid	Amount Due	Vote
41	Kamego Enterprises Limited	Advertising Awareness and Publicity Campaigns	0419	Supply of PSC Branded Letterheads	1,819,500.00	-	1,819,500.00	R2071
42	Pillar Audio Visual Services	Purchase of ICT Networking and Communication Equipments	39495	UPS Batteries	1,820,048.00	-	1,820,048.00	R2071
43	Transzara Goods and Services	Publishing And Printing Services	025	Printed and Branded A4 Note Books	1,942,350.00	-	1,942,350.00	R2071
44	Hopestone Supplies Nairobi	Advertising Awareness and Publicity Campaigns	INV-STD26062024	Live Streaming Encoder and Accessories	2,895,000.00	-	2,895,000.00	R2071
45	New Links Supplies Ltd	Advertising Awareness and Publicity Campaigns	5017	Supply of Video Cameras, Media Box, Noise Cancelling and Headsets	2,900,000.00	-	2,900,000.00	R2071
46	Ninai Media Services Limited	Purchase of Computers Printers and Other IT Equipments	463	Supply of Still Cameras	2,985,900.00	-	2,985,900.00	R2071
	<b>Total</b>				<b>41,131,248.00</b>	<b>-</b>	<b>41,131,248.00</b>	

PUBLIC SERVICE COMMISSION

Annual Report and Financial Statements for the year ended 30th June 2024

Annex 2: Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	388,380,137.30	43,457,626.00	-	-	431,837,763.30
Transport equipment	196,887,076.00	48,901,669.80	-	-	245,788,745.80
Office equipment, furniture and fittings	81,758,839.00	16,231,559.00	-	-	97,990,398.00
ICT Equipment	171,140,192.50	-	-	-	171,140,192.50
Machinery and Equipment	12,718,805.00	14,841,942.65	-	-	27,560,747.65
Intangible assets	6,222,379.45	-	-	-	6,222,379.45
<b>Total</b>	<b>857,107,429.25</b>	<b>123,432,797</b>	<b>-</b>	<b>-</b>	<b>980,540,226.70</b>



15.1 Annex 3: Reports Generated from IFMIS

IFMIS financial reports to be presented on request.