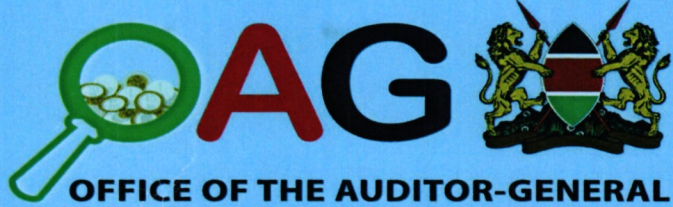


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THE AUDITOR-GENERAL

ON

**SALARIES AND REMUNERATION
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2020**



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SALARIES AND REMUNERATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

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

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Abbreviations

ABC	Allowances and Benefits Committee
ACPU	Anti-Corruption Police Unit
APSEA	Association of Professional Societies in East Africa
ARCC	Audit, Risk and Compliance Committee
B.Ed.	Bachelor of Education
CAPAM	Commonwealth Association of Public Administration Management
CBS	Chief of Burning Spear
CEO	Chief Executive Officer
CEPA	Committee of Experts on Public Administration
CFS	Consolidated Fund Services
CHRM	College of Human Resource Management
CISMC	Corporate Image and Stakeholder Management
COG	Council of Governors
CoK	Constitution of Kenya
COMM.	Commission/Plenary meetings
COTU	Central Organization of Trade Unions
CRA	Commission on Revenue Allocation
CS	Commission Secretary
CSC	Corporate Services Committee
DAA	Director of Academic Affairs
EACC	Ethics and Anti-Corruption Commission
EBS	Elder of the Burning Spear
EIP	Effective Institutions Platform
EPZ	Export Processing Zone
FCII	Fellow of the Chartered Insurance Institute
FKE	Federation of Kenyan Employers
FY	Financial Year
GHRIS	Government Human Resource Information System
HELB	Higher Education Loans Board
HR	Human Resources
HRM	Human Resources Management
HRPPA	Human Resource Planning and Policy Architecture
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information, Communication and Technology
IHRM	Institute of Human Resource Management
ILO	International Labour Organisation
ILU	International Leadership University
IPM	Institute of Personnel Management
IPPD	Integrated Payroll and Personnel Database
IPPG	Inter-Parties Parliamentary Group
IPSAS	International Public Sector Accounting Standards
IRMIS	Integrated Records Management System
JE	Job Evaluation
JESSC	Job Evaluation and Salary Structures Committee

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

JSC	Judicial Service Commission
KACC	Kenya Anti-Corruption Commission
KIA	Kenya Institute of Administration
KIMSOM	Kenya Institute of Management
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KNUN	Kenya National Union of Nurses
KPA	Kenya Ports Authority
KRA	Kenya Revenue Authority
KRAs	Key Result Areas
KSG	Kenya School of Government
Ksh	Kenya Shillings
LPFC	Legal and Policy Framework Committee
M.Ed.	Master of Education
MBA	Master of Business Administration
MDI	Management Development Institute
MESPT	Micro Enterprises Support Programme Trust
MGH	Moran of Golden Heart
MP	Member of Parliament
MPSYGA	Ministry of Public Service, Youth and Gender Affairs
MSc	Master of Science
MUA	Management University of Africa
NACADA	National Authority for the Campaign Against Alcohol and Drug Abuse
N/A	Not applicable
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OGW	Order of Grand Warrior
PhD	Doctor of Philosophy
PSASB	Public Sector Accounting Standards Board
PSC	Public Service Commission
PWBM	Public Wage Bill Management
RASCOM	Regional African Satellite Communication Organization
SBS	Strathmore Business School
SRC	Salaries and Remuneration Commission
TSC	Teachers Service Commission
UN	United Nations
UoN	University of Nairobi
VAT	Value Added Tax
WBMC	Wage Bill Management Committee

KEY COMMISSION INFORMATION AND MANAGEMENT

(a) Background information

The Salaries and Remuneration Commission (SRC) was established under Article 230 of the Constitution of Kenya, 2010, and operationalized by the SRC Act of 2011. The Commission is domiciled in Nairobi County and has two directorates, i.e., Directorate of Remuneration Services and Directorate of Corporate Services.

(b) Principal activities of the Commission

The mandate of the Commission as provided in the Constitution are;

- i. Set and regularly review the remuneration and benefits of all State officers; and
- ii. Advise the national and county governments on the remuneration and benefits of all other public officers.

In addition to the powers and functions of the Commission under Article 230(4) of the Constitution, the Commission is mandated by the SRC Act, 2011 to:

- i. Inquire into and advise on the salaries and remuneration to be paid out of public funds;
- ii. Keep under review all matters relating to the salaries and remuneration of public officers;
- iii. Advise the national and county governments on the harmonization, equity and fairness of remuneration for the attraction and retention of requisite skills in the public sector;
- iv. Conduct comparative surveys on the labour markets and trends in remuneration to determine the monetary worth of the jobs of public officers;
- v. Determine the cycle of salaries and remuneration review upon which parliament may allocate adequate funds for implementation;
- vi. Make recommendations on matters relating to the salary and remuneration of a particular State or public officer;
- vii. Make recommendations on the review of pensions payable to holders of public offices;
- viii. Perform such other functions as may be provided by the Constitution or any other written law. The Commission, under the Act, Section 12, is further compelled to comply with the principle of equal remuneration to persons for work of equal value.

Our Vision, Mission and Core Values are as tabulated below

1.	Vision	A productive public service that is fairly remunerated
2.	Mission	To set, review and advise on equitable, competitive and fiscally sustainable remuneration and benefits in the public sector through research and analysis
3.	Core Values	Fairness Accountability Collaboration Integrity Innovation Transparency

(c) Key Management

The day-to-day management of the Commission falls under the following key organs:

- Chairperson and Members of the Commission
- Commission Secretary/Chief Executive Officer (CEO)
- Directors
- Secretariat

(d) Fiduciary Management

During the fiscal period to 30 June 2020, the following members of the management team were charged with direct fiduciary responsibility:

1. Mrs. Anne Gitau - Commission Secretary/CEO
2. Ms. Margaret Njoka - Director, Corporate Services
3. Dr. Hilary Patroba - Director, Remuneration Services

(e) Fiduciary Oversight arrangements

1. Job Evaluation and Salary Structures Committee (JESSC)
2. Wage Bill Management Committee (WBMC)
3. Allowances and Benefits Committee (ABC)
4. Audit, Risk and Compliance Committee (ARCC)
5. Corporate Image and Stakeholder Management Committee (CISMC)
6. Corporate Services Committee (CSC)
7. Legal and Policy Framework Committee (LPFC)

(f) Commission Headquarters

Williamson House, 6th Floor, 4th Ngong Avenue
P.O. Box 43126, GPO-00100, Nairobi, Kenya

(g) Contacts Information

- Tel: +254 (20) 2710065/81 , +254 794 587 903
- Email: info@src.go.ke
- Website: <https://www.src.go.ke/>
- Twitter – @srckenya: <https://bit.ly/2Rw2b0a>
- Instagram – @srckenya: <https://bit.ly/30ZFzbH>
- Flickr – srckenya: <https://bit.ly/3dsPcEV>
- Facebook – Salaries and Remuneration Commission: <https://bit.ly/3aJkVkB>
- LinkedIn – Salaries and Remuneration Commission: <https://bit.ly/2U4khZ4>
- YouTube – Salaries and Remuneration Commission: <http://tiny.cc/o3cjoz>

(h) Principal Bankers

(i) Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000, City Square-00200
Nairobi, Kenya

(ii) Co-operative Bank of Kenya
Upper Hill Branch
P.O. Box 30415, GPO-00100,
Nairobi, Kenya

(i) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084, GPO-00100,
Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General
State Law Office, Harambee Avenue
P.O. Box 40112, City Square-00200
Nairobi, Kenya

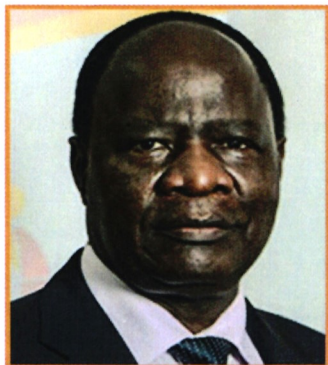
CHAIRPERSON AND MEMBERS OF THE COMMISSION



Mrs. Lyn Cherop Mengich

Mrs. Mengich is the Chairperson of the Commission. She is a human resources (HR) professional and business leader, with over 25 years cross-industry experience, holding strategic leadership and board positions in Kenya, the East African region and Africa. Her experience spans public traded and private sector organizations. Highlights of her experience include; Talent and Change Manager for Shell Oil Products Africa, Regional HR Manager for 11 countries in the East African region, HR Director for Barclays Bank, HR Director for Kenya Commercial Bank, HR Director for Smith Kline Beecham-East Africa and CEO Nuevo Consulting. She has also held board positions at Jamii Bora Bank, National Social Security Fund (NSSF) and Sovereign Group.

Mrs. Mengich is a fellow of the Institute of Human Resource Management – Kenya, and holds a Master of Science in Human Resource Management, Executive Development Programme from Cornell University, and Advanced Management Programme from Strathmore Business School (SBS) and IESE Business School in Spain. She has acquired extensive knowledge in leadership, governance, management and HR management from different development programmes in and outside the country.




Hon. Dalmas Otieno, EGH



Hon. Otieno is a member of the Commission, nominated by the Public Service Commission, and chairs the Allowance and Benefits Committee of the Commission. He was first elected as the Member of Parliament (MP) for Rongo in 1988, and retained the seat until 2017. He served as Minister for Industrialization from 1988 to 1991, Minister for Manpower, Planning and Employment (1991), Minister for Transport and Communication (1991-1996), and Minister for Public Service from 2008 to 2013. Hon. Otieno also had the honour of serving as Chairman of the African Ministers of Transport and Communications (1994-1996), and Chairman of the Establishment Committee of RASCOM (1994).



Hon. Otieno has served in various boards and parliamentary committees, including; Electricity Regulatory Board (1993-1994), Parliamentary Sessional Committee (1993-1996), Parliamentary Public Investment Committee (1996-1997), and Inter-Parties Parliamentary Group (IPPG) Committee on Legal and Constitution Reforms (1997).


As the Minister for Public Service, Hon. Otieno spearheaded the establishment of SRC. He is also credited with the transformation of the Kenya Institute of Administration (KIA) into the Kenya School of Government (KSG). It was also during this time that he moved the retirement age to 60 years; developed the Integrated Payroll and Personnel Database (IPPD), Integrated Records Management System (IRMIS), Government Human Resource Information System

	<p>(GHRIS), Framework for preparation of Schemes of Service, and Management Guides on Human Resource Planning and Policy Architecture (HRPPA); and established the Civil Servants Medical Scheme and Training Revolving Fund, among others.</p> <p>He holds a Bachelor of Science Degree (Applied Economics) from Makerere University, Uganda. He has also undertaken post graduate courses in economics, insurance and finance at the University of Nairobi. Hon. Otieno has the following professional qualifications: Associate of the Chartered Insurance Institute, London; Fellow of the Chartered Insurance Institute by Examination (FCII); and Chartered Insurance Practitioner.</p>
 <p>Dr. Leah Mumbua Munyao</p>	<p>Dr. Mumbua is a member of the Commission, nominated by the Teachers Service Commission (TSC). She chairs the Corporate Image and Stakeholder Management Committee of the Commission.</p> <p>Dr. Mumbua is the immediate former pioneer Director of Academic Affairs (DAA) at the Kenya School of Government (KSG). While serving as the DAA, she strengthened the training by leading teams in the development of capacity building programmes for the national government, county governments and state corporations for public service transformation. She also strengthened the consultancy, research and advisory mandate of KSG by developing policies and procedure manuals for internal capacity of faculty. Dr. Mumbua is an educationist with over 30 years of experience in education management and planning. She has an in-depth understanding and experience in corporate governance, programme development, implementation, and review process.</p> <p>Dr. Mumbua possesses remarkable wealth of experience in strategic leadership in specialized training institutions in the public and private sector. While serving as the Director of the Kenya Institute of Management (KIMSOM), she successfully spearheaded the transformation process leading to the establishment of the Management University of Africa (MUA), where she served as the pioneer Director, Institutional Development and Quality Assurance and Registrar, Academic and Student Affairs.</p> <p>Dr. Mumbua holds a Bachelor of Education – Arts (Kenyatta University), Master’s Degree in Education Administration and Planning, University of Nairobi (UoN), Master’s Degree in Business Administration (ESAMI Business School) and Doctor of Philosophy - Education Administration and Planning (Catholic University of Eastern Africa), with a focus on quality assurance management. She also holds a Certificate in Global Diplomacy (Diplomacy in the Modern World) from University of London.</p>

	<p>Mr. Monyoncho is a member of the Commission, nominated by the Defence Council. He chairs the Wage Bill Management Committee of the Commission. Mr. Monyoncho has over 20 years of experience in senior management in both public and private sector, having worked with SRC where he rose to Director of Research, Compliance, Policy and Planning. He also worked at the Kenya National Bureau of Statistics, where he rose to a Technical Manager. Further, he worked with the Kenya Integrated Household Budget Survey Programme as a Logistics and Administration and Research Manager, with the Nairobi Securities Exchange as an Administration Officer, and with the Ministry of Finance and Economic Planning as a Technical Assistant to the Economic Secretary.</p>
	<p>Mr. Monyoncho is currently pursuing a PhD degree at the UoN. He holds a Master of Business Administration (MBA) in Finance, Bachelor's Degree in Economics from the UoN, and a Bachelor of Science Degree in Statistics from Poona University, India.</p> <p>Ms. Sawe is a member of the Commission, nominated by the Senate on behalf of the county governments. She has vast experience in the field of HR, having worked in various organizations. These include; the County Government of Uasin Gishu as County Executive Committee Member (2013–2017), Sian Agriflora Limited as the Group Human Resource Manager (2009-2013), Chevron(K)/Caltex, International Committee of the Red Cross (ICRC), and the Unga Limited. Her achievements in the key organizations she served include; improvement of employee relations, development of organizational structures, HR policies and strategies in line with the organizations' strategic plans, preparing and executing budgets for HR operations and providing advisory services on HR issues.</p> <p>Ms. Sawe is a licensed HR practitioner. She holds a Master's Degree in Business Administration, UoN, Post Graduate Diploma, Institute of Human Resource Management (IHRM), and a Bachelor Education (Home Economics) Degree from Kenyatta University.</p>
	<p>Ms. Ashubwe is a member of the Commission, nominated by the Central Organization of Trade Unions (COTU). She chairs the Legal and Policy Framework Committee of the Commission. Ms. Ashubwe is an advocate of the High Court of Kenya, and formerly a Managing Partner at Eshiwani Ashubwe and Company Advocates LLP, where she represented clients in high stakes in employment and labour related matters, especially trade unions in Kenya. Some of her clients included, subsidiary companies of Export Processing Zone (EPZ), such as the EPZ Africa Apparels, EPZ Supra Textiles, EPZ Sunflag, EPZ Alliance Garments, COTU, Kenya Plantation and Agricultural Workers Union, Kenya County Government Workers Union, Kenya Shoe and Leather Workers Union and Kenya National Union of Nurses (KNUN).</p> <p>Ms. Ashubwe trained as a pupil at J. A. Guserwa and Company Advocates, where she later became an Associate. She is passionate</p>

	<p>about the rights of children, and has co-authored a book with the Kenya Literature Bureau titled, 'Child Rights and Child Protection (ECDE Diploma)'. In addition, through her law firm, she has trained a number of lawyers who have undertaken their pupillage under her tutelage and guidance.</p> <p>Ms. Ashubwe holds a Diploma in Law from the Kenya School of Law, Law Degree from the UoN and a Bachelor of Education Degree from Kenyatta University. Ms. Ashubwe has grown to become a mother, mentor, educationist and philanthropist, among many things. A gourmet in her own right, her world takes a different trajectory when she engages in culinary explorations.</p>
 <p>Dr. Amani Yuda Komora</p>	<p>Dr. Komora is a member of the Commission, nominated by the Federation of Kenyan Employers (FKE). He chairs the Job Evaluation and Salary Structure Committee of the Commission. Dr. Komora was previously the General Manager of Human Resources and Administration at the Kenya Ports Authority (KPA), having risen from the position of Head of Human Resources. He has also worked at the Kenya Revenue Authority (KRA), where he rose through the ranks from Graduate Trainee to Assistant Commissioner Human Resources.</p> <p>Some of his notable achievements include: he played a key role in managing the transition from the Anti-Corruption Police Unit (ACPU) to the Kenya Anti-Corruption Commission (KACC) and midwifed the transition to the now Ethics and Anti-Corruption Commission (EACC). Further, he was also a Member of the National General Wages Council of the Minister for Labour, Social Security and Services under the Labour Relations Act, 2007. Dr. Komora holds a Doctor of Philosophy (PhD) in HRM, Master of Science (MSc.) in HRM, a Bachelor of Arts Degree (Anthropology/Sociology), and a Higher Diploma from the former Institute of Personnel Management (IPM), Kenya. He was a member of the IHRM and served in the Governing Council of IHRM, and was also a Chairman of the College of Human Resource Management (CHRM).</p>
 <p>CPA Sophie Moturi, MBS</p>	<p>CPA. Moturi is a member of the Commission, nominated by the Association of Professional Societies in East Africa (APSEA). She is currently a Trustee of the Kenya Professionals Development Fund of APSEA and a board member at the World Youth Alliance - Kenya.</p> <p>She was a board member of the Public Sector Accounting Standards Board (PSASB) Kenya, a Governing Council Member of the International Leadership University (ILU), Trustee in Micro Enterprises Support Programme Trust (MESPT), Chairperson of the Association of Women Accountants of Kenya, Treasurer and Council Member in APSEA representing Institute of Certified Public Accountants of Kenya (ICPAK), member of the Professional Standards Committee of ICPAK and Chairperson of the Nyeri County Executive Audit Committee, among others.</p>

	<p>In addition, CPA. Moturi has worked as a Country Director and Finance and Administration Manager for non-governmental organizations; and for Price Waterhouse as Auditor and Accountant.</p> <p>CPA. Moturi holds a Master’s Degree in Banking and Finance (Microfinance) and a Bachelor of Commerce (Accounting Option) Degree. She is a Certified Public Accountant and a member of ICPAK and the Association of Women Accountants of Kenya.</p>
 <p>Mr. James Muhoro, OGW</p>	<p>Mr. Muhoro is a Member of the Commission, nominated by the National Police Service Commission. He chairs the Corporate Services Committee of the Commission. Mr. Muhoro holds a Bachelor’s Degree in Literature in English, Political Science, and Philosophy from UoN, Kenya. He joined the civil service (Provincial Administration) in 1978, rising to the position of District Commissioner.</p> <p>He transferred to the central government in 1991 as Senior Assistant Secretary and rose to the position of Senior Deputy Secretary. In his wide career, he served as Ag. Director Kenya Marine and Fisheries Research Institute, Mombasa, from 1999 to 2000. He helped in setting up the Interim Independent Boundaries Commission from 2009 to 2010, as the Chief Executive Officer and also the National Police Service Commission from 2012 to 2013.</p> <p>In his tenure of office, he has had extensive training and experience in public administration and management from various public institutions within and outside the country.</p>
 <p>Hon. Amina A. Abdalla, CBS</p>	<p>Hon. Amina Abdalla is a Member of the Commission, nominated by the Parliamentary Service Commission. She holds a Master’s Degree in International Development from Cornell University, USA, and has over 25 years of experience in public sector oversight and international natural resources management. Hon. Abdalla served for three consecutive terms as a nominated MP for the period 2003-2017. She has also worked at the International Union for the Conservation of Nature (IUCN) as the Regional Projects Coordinator covering ten countries of the greater Horn of Africa, as well as at GTZ.</p> <p>Hon. Abdalla was a member of the Parliamentary Select Committee on the Constitution that midwived the Constitution of Kenya (CoK) 2010 and the inaugural Committee on the Implementation of the Constitution. In the 10th Parliament, she served as the first Chair of the Committee on Delegated Legislation, following the passing of her motion calling for the establishment of the committee. In the 11th Parliament, Hon. Abdalla served as the Chair of Committee on Environment and Natural Resources where she successfully led the review and enactment of natural resources sector legislation in line with the five-year deadline set in the CoK 2010. Hon. Abdalla has</p>

	<p>two Acts of Parliament to her credit, namely, the Statutory Instrument Act (2013) and the National Authority on the Campaign Against Alcohol and Drug Abuse Act (2013), which she sponsored as private members' bills.</p> <p>In recognition of Hon. Abdalla's contribution to legislative reforms in the natural resources sector, she was decorated with the Award of the Chief of the Burning Spear (CBS) First Class. The Ministry of Water and water sector stakeholders recognized her as a water sector Ambassador for her leadership in the enactment of the Water Act 2016. She was also recognized as the first National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) Heroine on the fight against drug abuse for her role in the anchoring of NACADA into law.</p> <p>Hon. Abdalla has served as a member of Presidential Tribunals investigating the conduct of a Supreme Court Judge and a High Court Judge. Hon. Abdalla has consulted nationally and internationally on improving legislative effectiveness and on natural resource policy development.</p>
 <p>Hon. Amb. Ukur Yatani Kanacho</p>	<p>Hon. Amb. Ukur Yatani Kanacho has over 27-year experience in public administration, politics, diplomacy and governance in public sector since 1992. Before his appointment as Cabinet Secretary for the National Treasury and Planning, he served as the Cabinet Secretary for Labour and Social Protection since January 2018. Between the years 2006-2007, while MP for North Horr Constituency; he also served as an Assistant Minister for Science and Technology. At the height of his career (March 2013-August 2017), he served as a pioneer Governor of Marsabit County, the largest county in Kenya.</p> <p>Between June 2009 and October 2012, he served as Kenya's Ambassador to Austria with Accreditation to Hungary and Slovakia and Permanent Representative to the United Nations in Vienna. In this position, he aggressively pursued and advanced Kenya's foreign interests. He held senior leadership positions at various diplomatic and international agencies such as the International Atomic Energy Agency, United Nations Organization on Drugs and Crimes, United Nations Industrial Development Organization, Vice Chairperson of United Nations Convention Against Transnational Organized Crime, Vice President of Convention on Crime Prevention and Criminal Justice, and chair of the African Group of Ambassadors, among others. Between 1992-2015, he served in different positions in Kenya's public administration, including a District Commissioner, where he sharpened his management and administrative skills. He has a Master of Arts in Public Administration and Public Policy, University of York, United Kingdom; and a Bachelor of Arts in</p>

	<p>Economics, Egerton University, Kenya.</p>
<p>Professor Margaret Kobia PhD, MGH</p>	<p>Professor Kobia is the Cabinet Secretary, Ministry of Public Service, Youth and Gender Affairs. Previously, she was the Chairperson of the Public Service Commission (PSC) and Vice Chair Judicial Service Commission (JSC). She is an Associate Professor of Management and Entrepreneurship.</p> <p>As the Chairperson of the PSC, she provided strategic leadership on policy direction regarding human resource management and development in the public service. Prior to joining the PSC, she was the founding Director General of the Kenya School of Government (KSG). Between 2005 and 2013, she served as the Director/CEO of the KIA and made a profound contribution in transforming the institution into a truly modern Management Development Institute (MDI) leading to the Institute’s elevation to KSG. Professor Kobia has taught management, entrepreneurship and research methods at university level. Between 2011 and 2016, Professor Kobia served as the Chief Editor of the refereed African Journal of Public Administration and Management.</p> <p>In recognition of her distinguished service and contributions to national development, she was awarded the Order of Grand Warrior (OGW), First Class Order of Chief of Burning Spear (CBS) by the President of Kenya in 2007 and 2009, respectively. Professor Kobia was the winner of the Commonwealth Gordon Draper Award 2010 for her strong leadership and outstanding contributions in improving public administration in the Commonwealth. In 2011, she was honoured by the American Biographical Institute for her dedication and contribution to management in the public service. In 2014, she won a regional recognition as Africa’s most influential woman in business and government awarded by CEO Magazine of South Africa. In 2016, she was awarded the highest Head of State Honours of Moran of Golden Heart (MGH) for her strong excellent leadership in public service.</p> <p>Professor Kobia sits on a number of public sector management boards. At the international level, she is a member of the United Nations Committee of Experts on Public Administration (CEPA), that advises UN Economic and Social Council, the Vice President of the Commonwealth Association of Public Administration Management (CAPAM), a member of International Commission on Accreditation of Public Administration Education and Training Programmes and Co-chair of the Effective Institutions Platform (EIP). As an active academic, Professor Kobia supervises PhD research students. Her research interests include: public sector reforms, performance</p>

	<p>management training and knowledge management.</p> <p>Professor Kobia holds a PhD Degree in Human Resource Education, University of Illinois; M.Ed., Kenyatta University and B.Ed., UoN.</p>
 <p>The Attorney General - Honourable Justice (Rtd) Paul Kariuki Kihara, EGH</p>	<p>The Hon. Justice (Rtd) Paul Kariuki Kihara was sworn in April 2018 as the 7th Attorney General of the Republic of Kenya. Previously, he served as President of the Court of Appeal of Kenya from 2013 to 2018. Moreover, he has served as Director of the Judiciary Training Institute, Judge of the High Court of Kenya, and Principal and CEO of the Kenya School of Law.</p> <p>Justice (Rtd) Kihara has led a distinguished legal career, having made noteworthy contributions, in particular, the transformation of the Kenyan courts through the engineering of the blueprints that culminated in the Court of Appeal Bill and the Strategic Plan for the Court of Appeal in Kenya. His legal proficiency also extends to civil, commercial and electoral court divisions of which he has considerable expertise.</p> <p>He is an Honorary Legal Advisor of the Anglican Church of Kenya and holds membership in the Law Society of Kenya, The Commonwealth Lawyers Association, The International Bar Association and the Lawyers International Services Agency, USA.</p> <p>Justice (Rtd) Kihara attained his Bachelor of Laws degree from the UoN and holds a Post Graduate Diploma in Law from the Kenya School of Law.</p>
 <p>Mrs. Anne Rwamba Gitau, MBS</p>	<p>Mrs. Gitau is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag Commission Secretary.</p> <p>She is a respected HR professional and leader with over ten years of comprehensive HR experience ranging from the private sector to the public sector, and with diverse and solid experience ranging from HR consultancy to HR management.</p> <p>Mrs. Gitau is currently pursuing a PhD in Organizational Development at UoN. She also has a Master’s Degree in Business Administration from UoN and a Bachelor of Education Degree from Egerton University.</p> <p>Mrs. Gitau worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank.</p>

MANAGEMENT TEAM

 <p>Mrs. Anne R. Gitau, MBS Commission Secretary/CEO</p>	<p>Mrs. Gitau is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag Commission Secretary.</p> <p>She is a respected HR professional and leader with over ten years of comprehensive HR experience ranging from the private sector to the public sector, and with diverse and solid experience ranging from HR consultancy to HR management.</p> <p>Mrs. Gitau is currently pursuing a PhD in Organizational Development at UoN. She also has a Master’s Degree in Business Administration from UoN and a Bachelor of Education Degree from Egerton University.</p> <p>Mrs. Gitau worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank.</p>
 <p>Margaret Njoka Director, Corporate Services</p>	<p>Ms. Njoka is the Director of Corporate Services. She was appointed to the position in February 2017. She holds a Master’s Degree in Business Administration and Bachelor’s Degree in Commerce (Accounting), both from Kenyatta University. She is a Certified Public Accountant (K), Credit Management Professional and a qualified HR and administration practitioner.</p> <p>Ms. Njoka has over 15 years of experience in finance and HR in senior management in both public and private sector, having worked in finance and HR management at the Tourism Fund. She also worked at Brookside Dairy Limited and Nairobi Women’s Hospital.</p>
 <p>Dr. Hillary Patroba Director, Remuneration Services</p>	<p>Dr. Hilary Patroba is the Director, Remuneration Services. He was appointed to the position in January 2020. His experience spans public and private sector organizations. He holds a Doctor of Philosophy (PhD) in Economics from Stellenbosch University.</p>

CHAIRPERSON'S STATEMENT

The financial year 2019/2020 marked the first year of the implementation of the Commission's second Strategic Plan 2019-24, which coincided with the implementation of the government's Big Four Agenda and the Third Medium Term Plan of the Vision 2030.

I am pleased to note that the activities for this financial year were in line with our Key Result Areas of fiscal sustainability of the public wage bill, remuneration and benefits management, policy and legal framework, collaboration and partnerships, and institutional capacity.

One of the top most milestones worth mentioning for the year was the hosting of the National Wage Bill Conference themed, "Transforming Kenya's Economy through a Fiscally Sustainable Public Sector Wage Bill," held in November 2019. The conference focused on strategies for the government to adopt so as to improve spending efficiencies on the wage bill, which would in turn ensure availability of resources to support service delivery under the Big Four Agenda.

The conference adopted fifteen resolutions to be implemented by various State actors in order to transform Kenya's economy through a fiscally sustainable public wage bill. The Commission committed to play an overall role of coordination in the implementation of the resolutions, while the Ministry of Public Service, Gender, and Youth, and the Council of Governors shall spearhead the national and county governments in implementing the resolutions, respectively.

During the year, the Commission undertook a study on allowances and benefits in the public service, with a view to rationalize and streamline management and administration of allowances and benefits to ensure the fiscal sustainability of the public sector wage bill.

All advisories and circulars are continuously prepared and uploaded on SRC's website for ease of access by all stakeholders. The Commission continued to engage stakeholders through several channels to ensure compliance with all advisories.

Sadly, the early part of the year 2020 greeted Kenya and all other nations of the world with the news of the Covid-19 pandemic, which negatively impacted global economies. In adhering to government directives to mitigate the impact of the disease, the Commission instituted work-from-home measures and ensured business continuity through virtual and online platforms.

Though this was unprecedented and difficult time for the nation, the Commission shall continue to undertake to deliver much more in the coming financial year.

I acknowledge our stakeholders who have continued to journey with the Commission as it fulfills its mandate. On behalf of the Commission, I assure all the stakeholders of our continued

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engagement and support for the successful realization of a fair remuneration for all employees
in the public sector.

Lastly, I extend my sincere gratitude to the Members of the Commission and the Secretariat
staff for working tirelessly and diligently to achieve our goals.



Mrs. Lyn Mengich
Chairperson

Date: 23 September 2020

REPORT OF THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER

The Commission kicked-off the implementation of its second strategic plan with several key activities undertaken during the financial year 2019/2020.

A key activity to note was the convening of the National Wage Bill Conference under the theme, "Transforming Kenya's Economy through a Fiscally Sustainable Public Sector Wage Bill," held from 26 to 28 November 2019. The conference brought together key stakeholders from the national and county governments, private sector, civil society organisations and non-State actors. Experiences from national and international experts enabled meaningful discussions on the public sector wage bill, leading to fifteen resolutions that were adopted for implementation.

Pursuant to its constitutional mandate, SRC revised the Collective Bargaining Negotiations guidelines applicable in the public service in an endeavour to foster industrial harmony. It is our hope that stakeholders will adhere to these guidelines.

Kenya lacks a robust framework for measuring public service productivity at institutional, sectoral and national levels, yet public sector labour productivity has great relevance to economic growth, because an efficient and effective public sector provides an enabling environment for private sector to thrive. The Commission commenced the preparation of a framework for rewarding performance and productivity in the public sector, and the development of a draft national performance management policy for the public service.

In the year under review, the Commission undertook research activities aimed at facilitating the achievement of affordable, competitive and fiscally sustainable remuneration and benefits regime, as well as provision of real-time data for decision-making.

Specifically, the Commission embarked on the development of guidelines for the review of the Public Sector Remuneration and Benefits Policy to align it with the Commission's strategies, together with identifying policy gaps and proposing policy interventions; and a public sector remuneration and benefits policy, 2020, which will facilitate the rewarding of productivity and stronger wage bill control, while ensuring wages are competitive, equitable and transparent.

The Commission also embarked on conducting a study on the attraction and retention of critical and rare skills in the public service, to collect data and information, to establish gaps in critical and rare skills in key professions and sectors in the public service, and come up with strategies to fill them to ensure consistent public service delivery countrywide.

Similarly, a concept paper on the development of a data warehouse for harnessing and managing wage bill data for decision-making was developed. The data warehouse will have the capacity to access, store, analyze and update data and also serve as a reservoir of data received, retrieved, analyzed and used by the Commission, for prompt decision-making.

In the spirit of promoting close collaboration with stakeholders, the Commission held consultative meetings with its key stakeholders in the national and county governments. To

keep stakeholders and partners abreast on SRC's policies and activities, SRC launched a new website (<https://src.go.ke/>). The website is now more dynamic, easy to navigate, and a tool through which stakeholders can access all kinds of pertinent information.

The year witnessed the world, including Kenya, grapple with the negative impact of the Coronavirus (Covid-19) pandemic. This pandemic affected the implementation of some of SRC's planned activities. Despite the challenge posed by the pandemic in terms of working from home and re-adjusting the usual *modus operandi*, SRC remained committed to working with its stakeholders. The Commission, for example, issued an advisory on the Covid-19 Medical Emergency Allowance and Benefits for Frontline Healthcare Workers in the county governments.

In understanding new ways of ensuring business continuity, in spite of the pandemic, the Commission was versatile and moved towards working virtually so as to achieve its planned activities, while serving Kenyans. The Commission shall strive to implement more of its activities in the coming year.

I thank our stakeholders for their continued support and collaboration throughout the year. More so, I acknowledge the Chairperson, Members of the Commission and the Secretariat for their collective effort in propelling SRC to achieve its mandate.



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer

Date: 23 September 2020

REVIEW OF SALARIES AND REMUNERATION COMMISSION PERFORMANCE FOR THE FINANCIAL YEAR 2019/2020

Section 81 Subsection 2(f) of the Public Finance Management (PFM) Act, 2012 requires the Accounting Officer to include, in the Financial Statements, a statement of the Commission's performance against predetermined objectives.

SRC has five Key Result Areas (KRAs) and objectives within its Strategic Plan for the period 2019/2020 – 2023/2024. These KRA's are as follows:

KRA 1: Fiscal sustainability of public service wage bill

KRA 2: Remuneration and benefits

KRA 3: Policy and legal framework

KRA 4: Collaboration and partnerships

KRA 5: Institutional capacity

SRC develops its annual work plans based on the above five KRAs. Assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The Commission's achievement of the performance targets set for the Financial Year (FY) 2019/2020 is as indicated below:

Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
KRA 1: Fiscal sustainability of public service wage bill	To contribute to achieving and maintaining an affordable and fiscally sustainable remuneration regime	National Wage Bill Conference (NWBC) on "Transforming Kenya's Economy through a Fiscally Sustainable Public Sector Wage Bill"	Organize and coordinate technical teams in preparing technical papers for the NWBC	The Commission convened a NWBC. The achievements are discussed further under the subheading 'Management Discussion.'
KRA 2: Remuneration and benefits	To contribute to achieving equitable, affordable and fair remuneration and benefits	Advice on Collective Bargaining Agreements (CBAs)	Review CBA requests presented to the Commission in line with the Service Delivery Charter	24 CBAs were cleared for registration and subsequent implementation in line with SRC guidelines.

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Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
	To enable the public service to achieve equitable, affordable and fair remuneration and benefits	Communication on Commission's decisions regarding job evaluation cases	Advice public service institutions regarding Job Evaluation and Salary Structures	The Commission reviewed grading structures and a total of 124 reviews were done and communicated
	To promote predictable and stable labour environment	Advisories and circulars uploaded on SRC's website (www.src.go.ke)	Advice and review remuneration and benefits for the public service on a need basis	A total of 302 advisories were issued and circulars uploaded on SRC's website
KRA3 Policy and legal frame work	To reinforce the Commission's mandate	Concept paper and inception report on Public Sector Remuneration and Benefits (PSRB) Policy	Review PSRB Policy	Terms of Reference (ToR) for short term consultancy for the revision of the PSRB Policy were developed and approved
KRA 5 Institutional Capacity	To institutionalize corporate governance	Approved policies, procedures manuals and service charters	<ul style="list-style-type: none"> Develop and review policies and procedure manuals. Reviewed institutional, departmental and directorate service charters 	Service charters for all departments and directorates were developed and approved
		Financial reports forwarded to the National Treasury (NT) and Office of the Auditor General (OAG) within the stipulated timelines	Compliance with PFM Act 2012 and PFM Regulations 2015	Financial reports were prepared in line with the relevant regulations and forwarded to the NT and OAG within the stipulated timelines

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

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Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
	To enhance the Commission's financial ability to discharge its mandate	Commission activities funded	Engage the government and development partners to fund the Commission's activities	Funding was secured from the NT. PFMR project also supported the Commission by funding some of the activities
	To build a versatile, competent, highly performing and motivated workforce	Approved career planning strategy and career progression strategy	Develop a robust career planning and management strategy	Career guidelines were developed, approved and implemented
	To enhance operational efficiency	Leverage on technology	Automate business processes	Expression of interest for Job Evaluation (JE) system was done

CORPORATE GOVERNANCE STATEMENT

The objects of SRC are stipulated under Article 249 of the Constitution. In fulfilment of the objects, the Chairperson and Members of the Commission assume the ultimate responsibility of ensuring that the Commission is accountable to the public and complies with the highest standards of corporate governance.

The Commission believes in embracing corporate governance through the creation of the right corporate culture and values. The Commission exercises due care in ensuring that the management of the Commission affairs is carried out in the best interest of the government and the public. The Chairperson and Members of the Commission, and the management possess a range of requisite skills, qualifications and experience to manage the Commission and work in compliance with the provision of Chapter Six of the Constitution.

Responsibilities

In recognition of their ultimate responsibility to the Commission's affairs, the Chairperson and Members of the Commission focal point to guide their decisions and actions is based on a foundation of good governance, and on the Commission's core values, which are, fairness, accountability, collaboration, integrity, innovation and transparency.

The roles and responsibilities of the Chairperson and Members of the Commission include, but not limited to the following;

- (i) Formulation and approval of the Commission's vision, mission, core values, strategy and work plans;
- (ii) Approval of the annual budget and financial statements;
- (iii) Approval of operational policies and manuals.

Role of the Chairperson

The Commission is chaired by the Chairperson who is appointed by the President of the Republic of Kenya in accordance with provisions of Article 230(2) of the Constitution and Section 4 of the SRC Act, 2011.

The Chairperson is responsible for the overall Commission's leadership and effectiveness; ensures that key tasks of the Commission are properly understood by the members and the Secretariat; and assumes overall responsibility for all the Commission's decisions, severally with other members.

Role of the Commission Secretary

The Commission Secretary is appointed by the Commission in accordance with Section 16 of the SRC Act, 2011. The Commission Secretary doubles as the Secretary to the Commission and the head of the Commission Secretariat.

The Commission Secretary is responsible for the overall leadership and day-to-day management of the Commission's operations; efficient and effective management of the Secretariat; performance management, operational controls, ethical conduct, and good corporate governance.

Commission Structure and Composition

The Commission is composed of the Chairperson, ten Members nominated by various bodies and appointed by the President of the Republic of Kenya, and three ex-officio Members representing government ministries. Seven Members of the Commission representing various bodies were gazetted on 11 September 2018. One nominee from the Judicial Service Commission (JSC) is yet to be appointed.

Functions of the Commission are carried out under a defined structure made up of the Commission, Standing and/or Ad-Hoc Committees, which facilitate the discharge of the Commission's mandate. The Committees assist the Commission in its responsibilities and obligations in ensuring that there are independent oversights of internal controls and risk management.

Members of the Commission Remuneration

The Commission and its Committees meet regularly in accordance with weekly and monthly schedules. Following the miscellaneous amendment to the SRC Act, eleven Members are serving on a full time basis earning a salary from the Consolidated Fund Services (CFS), while the three ex-officio Members earn a sitting allowance for meetings, they attend up to a maximum of eight meetings per month.

Commission Meetings and Committees

The Commission has a structured system of operation made up of Committees, which are meant to assist in discharging its mandate, responsibilities and obligations. The Commission delegates specific functions to selected Committees with defined formal terms of reference, without abdicating its ultimate responsibility. The terms of reference clearly identify matters reserved for the Commission and Committees. The Committees make recommendations to the Commission (COMM), for consideration and adoption/resolution.

The membership and chairmanship of the Committees is regularly reviewed by the Commission, which is responsible for filling any vacancies. The Commission is cognizant of the fact that

collectively, Members have sufficient qualifications and experience in fulfilling the duties of the respective Committees. The elected Chairpersons appraise the Commission meetings of their activities on a regular basis, through oral and/or written reports. The agenda items for the Commission meetings are set in consultation with the Chairpersons of the Committees.

During the year the Commission had seven Committees. Their function and membership are as stipulated here below;

a. Wage Bill Management Committee

The Wage Bill Management Committee (WBMC) was in charge of matters related to the national wage bill management, so as to ensure the total public wage bill is sustainable, and the preparation of remuneration guidelines towards achieving a sustainable wage bill. It was chaired by Mr. John K. Monyoncho. Members included, CPA Sophie Moturi, Ms. Nelly P. Ashubwe, and Mr. James M. Muhoro. The Committee held a total of twenty meetings during the year under review.

b. Job Evaluation and Salary Structures Committee

The Job Evaluation and Salary Structures (JESSC) Committee was in charge of the development and implementation of a robust policy framework for JE in the public service, the development and support to the implementation of JE guidelines, and the provision of oversight in the review of JE reviews. It was chaired by Dr. Amani Y. Komora, with Dr. Leah M. Mumbua and Mrs. Catherine Wahome as Members. The Committee held seventeen meetings during the year under review.

c. Legal and Policy Framework Committee

The Legal and Policy Framework Committee (LPFC) was charged with ensuring that legislation, regulations and guidelines are in accordance with the Commission's constitutional mandate and provide guidance on alternative dispute resolution mechanisms, among others. It was chaired by Ms. Nelly P. Ashubwe, with Mr. James M. Muhoro, Mr. John K. Monyoncho and Ms. Christine Agimba as Members. The Committee held seventeen meetings during the year under review.

d. Corporate Image and Stakeholder Management Committee

The mandate of the Corporate Image and Stakeholder Management Committee (CISMC) was to develop and approve a stakeholder engagement strategy with supporting processes to manage communications to stakeholders. The Committee was chaired by Dr. Leah M. Mumbua, with Dr. Amani Y. Komora, Hon. Dalmas A. Otieno, and Ms. Margaret Sawe as Members. The Committee held nine meetings during the year under review.

e. Corporate Services Committee

The mandate of the Corporate Services Committee (CSC) included, but not limited to, overseeing the development and implementation of the Commission’s strategic plan, providing oversight and governance on issues pertaining to administration, human resource management and financial services. It was partly chaired by Mr. James Maina Muhoro and CPA Sophie Moturi, with Members being, Dr. Leah M. Mumbua, Ms. Margaret Sawe and Hon. Amina A. Abdalla. The Committee held seventeen meetings during the year under review.

f. Audit, Risk, and Compliance Committee

The Audit, Risk and Compliance Committee (ARCC) mandate was to examine internal and external audit reports, review the Commission’s financial statements, risks and internal controls and compliance. It was chaired by CPA Jane Muthaura. Other Members included, CPA Sophie Moturi, CPA James Sambu, Dr. Amani Komora and Mr. Francis Anyona. CPA Jane Muthaura and CPA James Sambu are independent Members and serve on part-time basis. The Committee held twenty-three meetings during the year.

g. Allowances and Benefits Committee

The mandate of Allowances and Benefits Committee (ABC) was to advise on the allowances and benefits payable in the public service and provide oversight in development, and make recommendations to the Commission on policy direction on allowances in the public service. The Committee was chaired by Hon. Dalmas A. Otieno. The other Members included, CPA Sophie Moturi, Dr. Julius Muia and Ms. Margaret Sawe. The Committee held fifteen meetings during the year.

During the year, the Commission held a total of 199 meetings comprising of 81 Commission meetings and 118 Committee meetings, as reflected in the table below.

S/No.	Name	COMM	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
1	Mrs. Lyn Cherop Mengich	81	Not Applicable (N/A)	N/A	N/A	N/A	N/A	N/A	N/A
2	Hon. Dalmas Otieno, EGH	51	N/A	N/A	N/A	3	N/A	N/A	14
3	Dr. Leah Mumbua Munyao	74	N/A	11	N/A	8	15	N/A	N/A
4	Mr. John Kennedy Monyoncho	79	20	N/A	16	N/A	N/A	N/A	N/A
5	Ms. Margaret Sawe	56	N/A	N/A	N/A	7	17	N/A	12
6	Ms. Nelly Peris Ashubwe	73	18	N/A	16	N/A	N/A	N/A	N/A
7	Dr. Amani Yuda Komora	70	N/A	17	N/A	8	N/A	10	N/A
8	CPA Sophie Moturi, MBS	75	8	N/A	4	N/A	12	1	15

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	Name	COMM	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
9	Hon. Amina Abdallah, CBS	11	N/A	3	N/A	N/A	7	N/A	N/A
10	Mr. James Maina Muhoro, OGW	15	5	N/A	3	N/A	1	N/A	N/A
11	Prof. Margaret Kobia PhD, MGH / Ms. Catherine Wahome	57	N/A	15	N/A	N/A	N/A	N/A	N/A
12	Hon. Justice (Rtd) Paul Kariuki Kihara / Ms. Christine Agimba	50	N/A	N/A	10	N/A	N/A	N/A	N/A
13	Hon. Amb. Ukur Yatani Kanacho / Mr. Francis Anyona	52	N/A	N/A	N/A	N/A	N/A	6	13
Independent Members of the Audit Committee									
1	CPA Jane Muthaura	N/A	N/A	N/A	N/A	N/A	N/A	23	N/A
2	CPA James Sambu	N/A	N/A	N/A	N/A	N/A	N/A	16	N/A
	Total Meetings Held	81	20	17	17	9	17	23	15

Statement of Compliance and Conflict of Interest

Conscious of its responsibilities to Members, service providers, suppliers, creditors, employees and the society, the Chairperson and Members of the Commission issued a statement at the end of the year confirming that they had complied with the law, conducted their affairs in accordance with the best principles and practices of corporate governance.

To the best of the Commission and management's knowledge, no person, employee or agent acting on behalf of the Commission, with the knowledge of authority of the Commission or management, committed any offence under the Prevention of Corruption Act or indulged in any unethical behaviour in the conduct of the Commission's business, or been involved in money laundering, or any practice or activity contrary to national laws or international conventions.

Code of Conduct

Each Member of the Commission derives his/her authority and position from a legitimate nomination procedure. However, on becoming a Member, he/she becomes bound by the overriding fiduciary duty to act in good faith in pursuit of the best interests of the Commission Members as a whole. In the discharge of their duties, Members operate within the framework of a collective Commission. In order to enable the Members to operate effectively and in the best interest of the Commission, all Members observe rules and regulations governing the conduct of Commission as contained in its manual.

Risk Management

The Members of the Commission are committed to a process of Enterprise Risk Management that guides in the identification of strategic and operational risks through a structured, systematic, proactive and integrated process. This is done through a risk management framework, which enables management to focus in a comprehensive and holistic manner on all risks faced by the Commission. A risk management policy established by the Commission is one of the important steps in ensuring that the management identifies and manages all risks, and further that the Members of the Commission provide oversight, as well as policy direction in managing risks.

Risk Management Structure and Roles

Risk management on an enterprise-wide basis requires an integrated approach between the various risk-related specialists, department and staff. The risk management structure of the Commission comprises; the Audit Committee, the management team, and a Risk Committee at the Secretariat level composed of representatives from each department.

Role of the Audit Committee

The Commission established committees among them, the Audit Committee, whose mandate is to monitor implementation of risk management framework established by the Commission. The Committee also ensures that the risk management system implemented by management meets the requirements set out in the policy.

Role of Internal Audit and Risk

In addition to implementation of the risk management framework, the Commission has an independent Internal Audit and Risk Department, whose function is to provide independent assurance to the Commission and management through structured audits, reviews, testing and other techniques, carrying out risk-based audits, reporting on effectiveness and efficiency of risk management process, as well as reporting on the Commission's compliance with the risk policy. Continuous risk assurance audits were conducted during the year to review the Commission's risk status. A review of the strategic and operational risk registers was undertaken.

Role of Management Team

The Management team's role in risk management is that of implementing the risk framework established by the Commission. In addition, the management receives and approves quarterly reports on operational risk management issues, and reports to the Audit Committee and the Commission, on any strategic risks identified.

The management team also approves risk mitigating actions to be taken by the Secretariat's risk committee, contributes to the development of the Risk Management System, and arranges

internal audits on the risk management process at appropriate intervals on behalf of the Commission.

Risk Categories

The Commission has identified and categorized risks as follows:

1. Strategic risks: These arise out of the Commission's strategic plan.
2. Financial risks: They are associated with the financial operations of the Commission.
3. Operational risks: These are risks associated with the operations of the Commission.
4. Legal and regulatory risks: Legal risks can arise from non-compliance with the legal and regulatory requirements.

Risk Training and Awareness

The Commission's commitment to risk management has also been evidenced by the awareness and continuous training offered to the Members of the Commission, management and staff of the Commission throughout the year.

MANAGEMENT DISCUSSIONS AND ANALYSIS

1. Strategic direction

The Commission is currently implementing its second strategic plan, which covers the period 2019/20 – 2023/24, and coincides with the term of the second Commission and, most notably, coincides with the implementation of the government's Big Four Agenda and the Third Medium Term Plan of Kenya's Vision 2030. The goals and initiatives of the strategic plan will provide guidance to the Commission over the next five years as it develops activities to realize the stated objectives. These activities support the Key Result Areas of; Fiscal Sustainability of Public Service Wage Bill; Remuneration and Benefits; Policy and Legal Framework; Collaborations and Partnerships; and Institutional Capacity.

2. Operation Performance Analysis

The activities that were implemented by the Commission cut across five KRAs. The strategic KRAs are the key performance areas which the Commission has prioritized to excel in so as to achieve its mandate and deliver value to customers.

The following were the activities that were implemented during the financial year 2019/20:

(a) National Wage Bill Conference on Transforming Kenya's Economy through a Fiscally Sustainable Public Sector Wage Bill

The Commission convened the NWBC in November 2019, under the theme, "*Transforming Kenya's Economy through a Fiscally Sustainable Public Sector Wage Bill.*" The conference brought together key stakeholders from the national and county governments, private sector, civil society organizations and non-state actors. Experiences were drawn from national and international experts, as well as subject-matter specialists to enable meaningful discussions on the matters at hand.

The conference deliberations focused on the impediments to achieving a fiscally sustainable wage bill and proposed strategies to improve spending efficiencies on the wage bill in order to ensure availability of resources to support the increasing demand for services. The key strategies that informed the conference resolutions were; performance and productivity management, wage policies and laws, management of allowances, employee numbers, labour relations, pension management and work ethic.

In order to address the challenges that impede Kenya's ability to ensure a fiscally sustainable wage bill in the public sector, the conference resolved as follows:

- (i) Develop a comprehensive national performance management policy to streamline and standardize public sector performance management at the national and county government levels;
- (ii) Develop a National Productivity Policy to measure productivity of the public sector within the performance management implementation framework;
- (iii) Develop a Public Sector Productivity Index to be piloted in the Ministry of Health, Teachers Service Commission and in selected State corporations, and thereafter roll out to other sectors;
- (iv) Strengthen institutional capacity of the National Productivity and Competitiveness Centre to discharge its mandate of promoting productivity management to enhance the country's economic growth and competitiveness and to broaden the scope to cover both;
- (v) Review the Public Sector Remuneration and Benefits Policy to facilitate rewarding productivity and stronger wage bill control, while ensuring wages are competitive, equitable and transparent;
- (vi) Develop a policy framework for streamlining the management of allowances to improve transparency, accountability, equity and fairness of pay;
- (vii) Align the Labour Relations Act and the Industrial Relations Charter to Article 24 (Limitation of rights and fundamental freedoms), Article 41 (Labour relations) and Article 43 (Economic and social rights) of the CoK 2010, as well as ILO Convention 150 (Labour administration), to protect the right to essential services and the right to industrial action;
- (viii) Establish a framework and standing sectoral Collective Bargaining Negotiation committees to represent both national and county governments as employers in collective bargaining;
- (ix) Institutionalize Alternative Dispute Resolution mechanisms at national and county governments to promote amicable resolution of disputes to preserve harmonious labour relations and mitigate disruption of service delivery;
- (x) Develop a National Pensions Policy and further, consolidate and harmonize the public service pension laws at national and county governments' level;
- (xi) Gazette the commencement date for the Public Service Superannuation Scheme Act of 2012, and set up a multi-sectoral team to oversee implementation;
- (xii) Rationalize organizational structures at the national and county governments to align with mandates and functions, and establish optimal staffing levels;
- (xiii) Establish an intergovernmental agreement to facilitate optimal utilization and management of health workers;
- (xiv) Develop and embed a culture that promotes the national values with emphasis on leadership, accountability, productivity, service to the nation and a strong work ethic;

- (xv) Constitute an intergovernmental multi-agency team to implement the agreed resolutions.

The resolutions were presented to the Eighth Summit and which resolved to;

- (i) Adopt the national conference resolutions;
- (ii) Constitute an intergovernmental multi-agency team to provide policy guidance and monitor implementation of the resolutions.

These resolutions were developed by: The Head of Public Service, Council of Governors (CoG); National Treasury (NT); Ministry of Public Service, Youth and Gender Affairs (MPSYGA); Ministry of Health; Ministry of Labour and Social Protection; Public Service Commission; Teachers Service Commission; Commission on Revenue Allocation (CRA); Salaries and Remuneration Commission; Office of Controller of Budget (OCoB); Kenya Institute for Public Policy Research and Analysis (KIPPRRA); Intergovernmental Budget and Economic Council and Intergovernmental Relations Technical Committee.

SRC shall play an overall coordinating role in the implementation of the conference resolutions, while MPSYGA and the CoG shall spearhead the national and county governments in implementing the resolutions, respectively.

(b) Job Evaluation and Salary Structures

The Commission commenced JE for the public sector in 2015, pursuant to its mandate of ensuring that the remuneration system in the public sector is transparent and fair, while maintaining a fiscally sustainable wage bill. The JE exercise was completed for public institutions in the national and county governments.

During the financial year, the Commission reviewed grading structures for institutions that had sought for review. JE was also carried out to institutions that were not initially involved. Clinics were held for the institutions affected and communications done. A total of 124 reviews were done and communicated.

(c) Collective Bargaining Negotiations

In 2019/2020, SRC revised the CBN guidelines applicable in the public service to foster industrial harmony. Broadly, the guidelines take into account constitutional principles as stated in Article 230(5). During the year, 24 CBAs were cleared for registration and subsequent implementation, in line with SRC guidelines.

The institutions advised include: Bukura Agricultural College; Moi University; Egerton University; Kenya Union of Clinical Officers; Kibabii University; National Museums of Kenya; Kenya Ports

Authority; and the Jomo Kenyatta University of Agriculture and Technology (JKUAT), among others.

(d) Advisories and Circulars on Remuneration and benefits

The Commission continued to advice and review remuneration and benefits for the public service, on need basis. All advisories and circulars are continuously uploaded on SRC's website (www.src.go.ke) for the purpose of access to the circulars by the public.

(e) Review of allowances and benefits

The Commission undertook a study on allowances and benefits in the public sector with a view to rationalize and streamline management and administration of allowances and benefits. This is meant to improve transparency, accountability, equity and fairness in the payment of allowances and to ensure fiscal sustainability of the wage bill. Stakeholder engagement and subsequent finalization of the report is scheduled for FY 2020/21.

(f) Performance and productivity

The Commission commenced the preparation of a framework on rewarding performance and productivity in the public sector, expected to be concluded in the FY 2020/21. Further, SRC contributed, as a stakeholder, by giving input into the draft national performance management policy for the public sector being spearheaded by PSC.

(g) Research and compliance

The Commission undertook various research activities aimed at providing information and knowledge to facilitate the achievement of affordable, competitive and fiscally sustainable remuneration and benefits regime, as well as provision of real-time data for decision-making. The Commission embarked on the following; the development of Guidelines for Review of Remuneration in the Public Service; a study on attraction and retention of critical and rare skills in the public sector; and developing a PSRB Policy, 2020. The activities are planned to be concluded in the FY 2020/21.

The following research outputs were produced:

- (i) A technical paper on the PSRB in Kenya – This technical paper was prepared and presented during the NWBC as one of the plenary papers;
- (ii) A technical paper on Streamlining Allowances for Fiscally Sustainable Public Sector Wage Bill – This technical paper was prepared for the NWBC as one of the caucus papers;
- (iii) NWBC report – A report of the conference proceedings was compiled. The report documented conference proceedings and summaries of the technical papers

presented during the conference together with recommendations from the conference participants;

- (iv) A Summit Report on NWBC – This conference report was prepared and presented during the Eighth Summit in February 2020. The summit report contains the resolutions that were adopted as the Summit Resolutions on the NWBC 2019;

(h) Corporate Communications

The Commission engaged the media on various issues of interest such as, on the remuneration and benefits of MPs, the governors' housing benefit, the national wage bill conference, pension for retired presidents, Constitution Commissions and Independent Offices Congress, CBAs for universities covering the three unions, frontline health workers' emergency allowances, performance and productivity during the Covid-19 pandemic, among others. This engagement included, issuing media advisories, press releases, holding media interviews, and responding to media enquiries/queries.

To keep stakeholders and partners abreast on SRC's policies and activities, SRC launched a new website (<https://src.go.ke>). The website is now more dynamic, easy to navigate, and a tool through which stakeholders can access all kinds of pertinent information. Further, the Commission also developed a website for the NWBC (www.wagebillconference.go.ke). The website was a one-stop shop where guests easily accessed all conference information such as, the programme, key actors, location, speakers' profiles, the conference presentations and resolutions.

3. Financial Performance Analysis

a) Budget performance

The Commission had an approved budget of **Ksh 450.36 million** constituting **Ksh 226.9 million** for personnel emoluments and **Ksh 223.46 million** for use of goods and services compared to an approved budget of **Ksh 483.2 million** in the previous financial year, resulting in a reduction of **Ksh 32.9 million (6.8 per cent)** from the FY 2018/2019 approved budget.

The analysis of the approved budget is summarized in Table 1 below:

Table 1: Analysis of Approved Budget for the FY 2019/2020

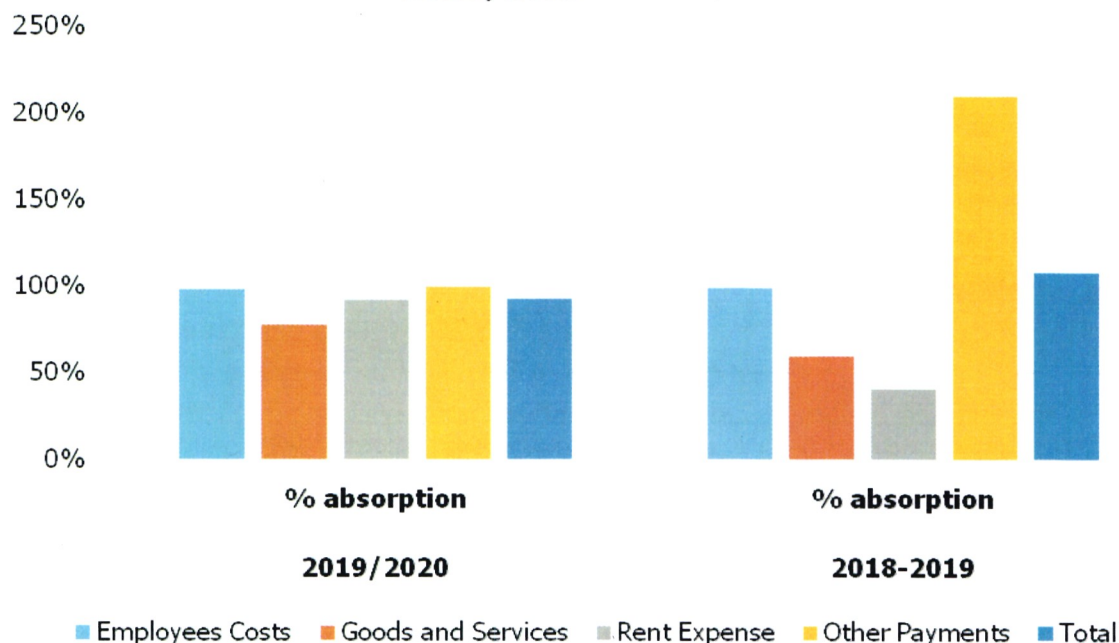
Details	Printed Estimates	Supplementary Estimates	Approved Estimates
	Amount in Ksh		
Personnel emoluments	312,240,000	(85,344,600)	226,895,400
Use of goods and services	138,120,000	85,344,600	223,464,600
Total	450,360,000	-	450,360,000

The average budget absorption rate of the Commission for the FY 2019/2020 was **92.7 per cent** compared to **108.3 per cent** in the FY 2018/2019. The comparison of the budget against the actual expenditure for the FY 2019/2020 and the FY 2018/2019 is as tabulated below.

Table 2: Comparable budget absorption rate for FY2019/2020 and 2018/2019

Description	2019/2020			2018-2019		
	Budget	Actual Expenditure	% absorp tion	Budget	Actual Expenditure	% absorp tion
Employees costs	226,895,400	223,787,140	98.6	217,510,000	216,664,313	99.6
Goods and services	113,864,600	88,256,631	77.5	134,126,637	80,257,453	60.8
Rent expense	50,500,000	46,604,652	92.3	30,000,000	12,317,750	41.1
Other payments	59,100,000	59,100,000	100.0	101,560,000	213,989,332	210.7
Total	450,360,000	417,748,423	92.7	483,196,637	523,228,848	108.3

Comparable absorption rates for FY2019/2020 and 2018/2019



b) Revenue

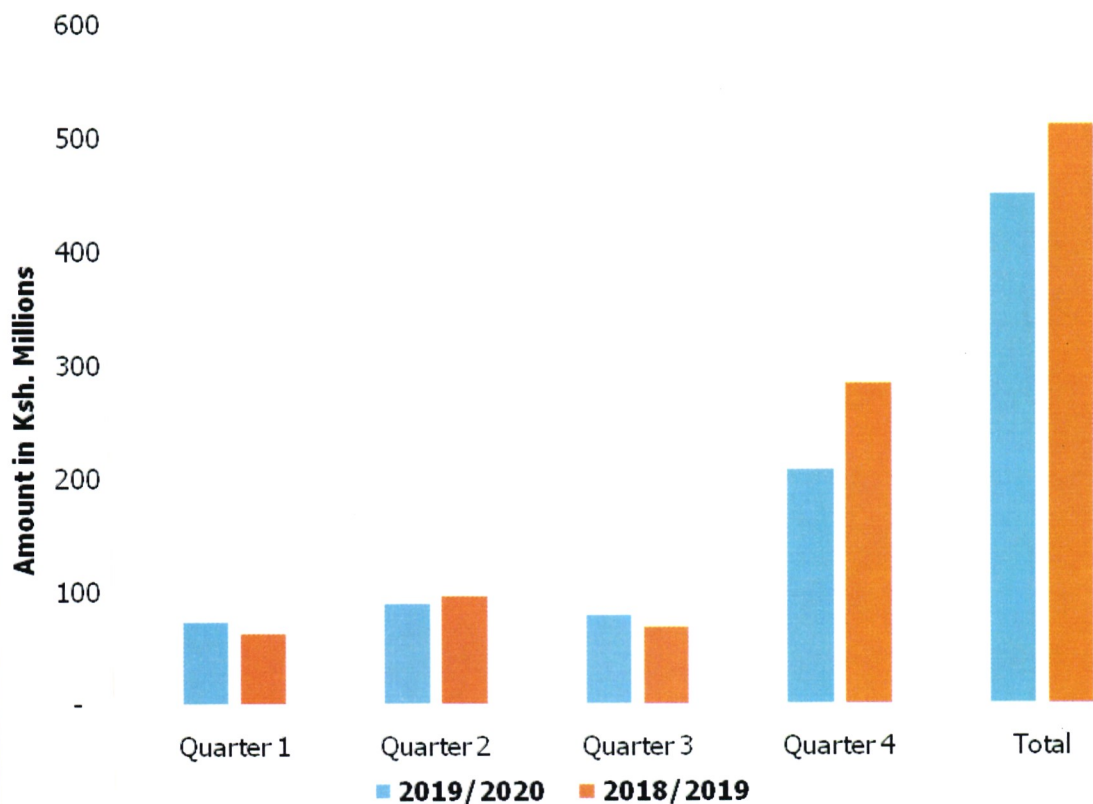
In the year under review, revenue from government grants amounted to **Ksh 450.36 million**, as compared to **Ksh 512.51 million** in the previous FY 2018/19. This translated to reduction by **Ksh 62.15 million**, which is equivalent to **12.13 per cent**.

The analysis of the exchequer receipts and the comparatives for the previous financial year is summarized in **Table 3** below.

Table 3: Exchequer Receipts from the National Treasury for the FY 2019/2020 and the comparable for the FY 2018/2019

Period	2019/2020	2018/2019
	Ksh	Ksh
Quarter 1	74,045,787	63,556,780
Quarter 2	89,791,907	95,966,550
Quarter 3	79,152,040	69,015,300
Quarter 4	207,370,266	283,968,300
Total	450,360,000	512,506,930

Comparable Exchequer Receipts for 2019/2020 and 2018/2019



c) Expenditure

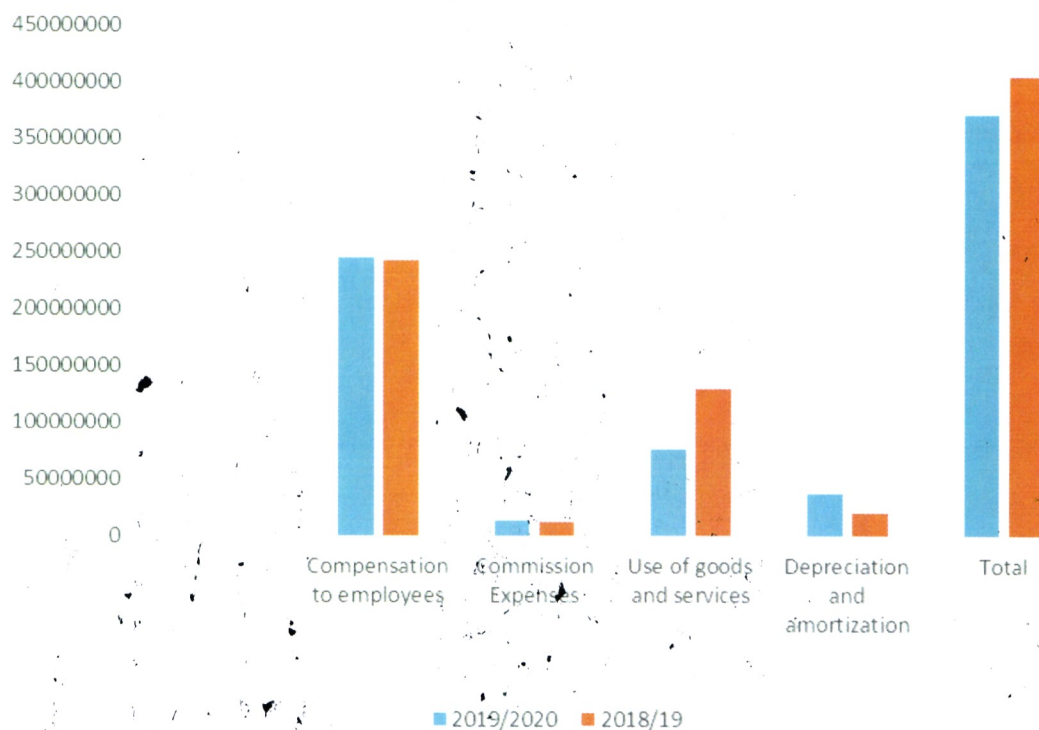
The Commission incurred **Ksh 371.5 Million** in total expenditure and provisions for the year under review, compared to **Ksh 404.3 million** in the previous year. Of the **Ksh 371.5 million**, **Ksh 223.7 Million** was spent on compensation to employees, **Ksh 13.398 million**

relates to expenses for the Members of the Commission, **Ksh 97.6 Million** on use of goods and services and **Ksh 36.70 Million** on depreciation of assets.

Table 4: Comparative Expenditure Items for 2019/2020 and 2018/19

Expenditure Item	2019/2020	2018/19
	Amount in Ksh	
Compensation to employees	223,787,140	220,809,940
Expenses for Members of the Commission	13,398,083	12,451,922
Use of goods and services	97,609,850	151,124,875
Depreciation and amortization	36,701,804	19,916,171
Total	371,496,877	404,302,908

Comparison of Expenses for 2019/2020 and 2018/2019



The Commission reported a surplus of **Ksh 81.95 million** in the year under review compared to a surplus of **Ksh 144.22 million** in the previous year. This translated to **43 per cent** decrease in surplus.

4. Compliance with the statutory requirements

The Commission is required to comply with various laws and constitutional provisions, which include the Constitution, the SRC Act of 2011, the PFM Act, Income Tax Act, NSSF Act and the National Hospital Insurance Fund (NHIF) Act, among others.

Article 230(5a-d) of the Constitution requires that the Commission, while carrying out its mandate, takes into account the principles of fiscal sustainability, attraction and retention of skills required to execute functions, recognition of performance and productivity, transparency and fairness. These principles were incorporated in the Commission's second Strategic Plan 2019/2020 – 2023/2024 in form of KRAs, and hence, guided all the decisions of the Commission.

Further, provisions of Article 254(1) of the Constitution and the SRC Act, Article 21, requires that the Commission to prepare, publish and publicize annual report and financial statements, which should be submitted to the president and parliament.

The Commission prepared the annual report relating to the FY 2018/2019 and is awaiting the Audit Certificate. Other provisions of the laws such as the NHIF Act, NSSF Act and Income Tax Act have also been complied with by the Commission, and the related monthly and annual deadlines for returns observed as per the requirements of each Act.

5. Major risks facing the Commission.

The Commission, in preparation of its strategic plan, identified and analysed various potential risks. The Commission further adopted various mitigation measures against the identified risks.

The major risks identified are as follows:

No.	Nature of risks	Description	Risk rating	Mitigation measures
1	Strategic risks	Opposition to some of the Commission's decisions and programmes by some stakeholders.	Medium	The Commission to invest in public sensitization and stakeholders' involvement forum at every stage of the strategic programmes' implementation.
		Changing economic and political environment, thus affecting the smooth operations of the Commission.		
		Inadequate legal interventions in the legal framework, which interfere with the implementation of the strategic objectives of the Commission.		

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

No.	Nature of risks	Description	Risk rating	Mitigation measures
2.	Operational Risks	Loss of skilled manpower, thus interfering with the Commission's operations.	Low	Commission to hire high caliber staff, train and motivate them in terms of remuneration in order to increase retention of staff.
		Inadequate support from major stakeholders and partners in implementation of the Commission's projects.		Adequate and regular collaborations and sensitization of stakeholders and partners on the essence of the Commission's mandate in achievement of national goals.
		Inadequate understanding of the Commission's mandate by customers.		Sensitization of the Commission's customers on the mandate of the Commission
3.	Financial risks	Inadequate funding from GoK and insufficient support from development partners.	High	Continuous engagement with the NT and development partners for optimal funding of the Commission's activities.
4	Technological risks	Rapid technological changes.	Low	Regular training on technological changes.
		Cyber security concerns		Monitoring and implementation of latest technology and enhancement of knowledge in cyber security

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Commission was established by the Constitution to set and regularly review the remuneration and benefits of State officers and advising the public service on the same. This is SRC's purpose; the driving force behind everything that the Commission does. It is what guides the Commission to deliver on its strategy, which is founded on six core values: Fairness, Accountability, Collaboration, Integrity, Innovation and Transparency. Below is a brief highlight of SRC's achievements in the following four sustainability pillars:

1. Sustainability strategy and profile

The Commission deployed resources in the implementation of Enterprise Risk Management programmes, which ensures that risk management is effectively carried out by senior management with appropriate oversight. The implementation of business continuity programmes are continuous and will be enhanced in the FY 2020/2021 to ensure the Commission's sustainability. Further, during the Covid-19 period, the Commission continued with the effective and efficient utilization of available resources.

2. Environmental performance

The Commission initiated programmes to ensure that its environmental activities remain sustainable in the long run. This effort is demonstrated by policies relating to disposal of electronic waste, pooling of water dispenser units, sharing of printer services, preference to soft copies of documents as opposed to hard copies, just in time replenishment of store items (minimizes storage of large stocks), and printing on both sides of paper documents. In addition, the Commission is in the process of digitizing its work processes by setting up an intranet system, which shall substantially reduce the use of paper-based processes.

3. Employee welfare

The Commission has a clear HR policy, which subscribes to the tenets of Public Service Values and Principles in the recruitment of staff, as provided in Article 232 of the Constitution. Staff are subjected to a fair performance appraisal system whose output, amongst other aspects, is the identification of areas of improvement and training. The Commission offices are a certified registered place of work with the Ministry of Labour, and thus, it is in conformity with the requirements of the Occupational Safety and Health Act of 2007, (OSHA, 2007).

4. Community Engagements

The Commission undertook activities that assisted vulnerable members of the community. When the Covid-19 was declared a national emergency by His Excellency the President, the Commission and staff moved to mobilize donations to assist those most affected across the country. The Commission will continue to participate in designated activities in corporate social responsibility.

REPORT OF THE COMMISSION

The Chairperson and Members of the Commission submit their reports together with the audited financial statements for the year ended 30 June 2020, which show the state of SRC's affairs.

Principal activities

The principal activities of the Commission are;

- i. Set and regularly review the remuneration and benefits of all State officers;
- ii. Advise the national and county governments on the remuneration and benefits of all other public officers.

Results

The results of the Commission for the year ended 30 June 2020, are set out on Pages 1 to 19.

Chairperson and Members of the Commission

The Chairperson and Members of the Commission who served during the year are shown on Page IV to X. The Chairperson and seven Members were appointed with effect from 11 September 2018, and one Member with effect from 4 May 2020, all for a single, non-renewable term of six years each.

Auditors

The Auditor General is responsible for the statutory audit of the Commission in accordance with Article 229 of the Constitution and the Public Audit Act 2015.

By Order of the Commission



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Nairobi

Date: 23 September 2020

STATEMENT OF THE RESPONSIBILITIES OF THE CHAIRPERSON AND MEMBERS OF THE COMMISSION

Section 81 of the PFM Act, 2012 and Section 23 of the SRC Act, 2011, requires the Commission to prepare financial statements in respect of SRC, which give a true and fair view of the state of affairs of the Commission as at the end of the financial year and the operating results of the Commission for that year.

The Chairperson and Members of the Commission are also required to ensure that the Commission keeps proper accounting records, which disclose with reasonable accuracy, and the financial position of the Commission. The Chairperson and Members of the Commission are also responsible for safeguarding the assets of the Commission.

The Chairperson and Members of the Commission are responsible for the preparation and presentation of SRC's financial statements, which give a true and fair view of the state of affairs of the Commission as at the end of the FY ended 30 June 2020.

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.

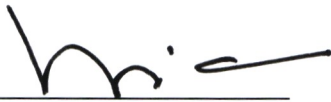
The Chairperson and Members of the Commission accept responsibility for SRC's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and SRC Act of 2011.

The Members are of the opinion that SRC's financial statements give a true and fair view of the state of the Commission's transactions during the FY ended 30 June 2020, and of its financial position as at that date. The Chairperson and Members of the Commission further confirm the completeness of accounts records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements, as well as the adequacy of the systems of internal financial control.

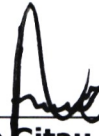
Nothing has come to the attention of the Chairperson and Members of the Commission to indicate that SRC will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

SRC's financial statements were approved by the Commission on 23rd September, 2020 and signed on its behalf by:



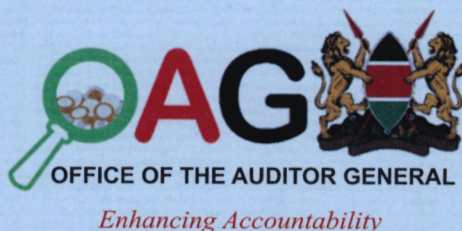
Mrs. Lyn Mengich
Chairperson
Date: 23rd September, 2020



Mrs Anne Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 23rd September, 2020

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON SALARIES AND REMUNERATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Salaries and Remuneration Commission set out on pages 1 to 20, which comprise the statement of financial position as at 30 June, 2020, and the statement of financial performance, statement of changes in net assets, 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 Salaries and Remuneration Commission as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Salaries and Remuneration Commission Act, 2011.

Basis for Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Salaries and Remuneration Commission Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Offsite Back Up and Disaster Recovery Centre

The Commission is the custodian of all remuneration information for Public and State Officers in the Country. However, it does not maintain an offsite backup for this critical information. Although Management has commenced engagements with the Management of the Kenya Revenue Authority (KRA) with the objective of securing an offsite backup and data recovery site, no formal agreement had been signed as at 30 June, 2020.

Consequently, the Commission is at risk of information loss in the event of a disaster at its premises.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Commission 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

14 April, 2021

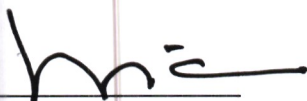
**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2019-2020	2018-2019
		Ksh	Ksh
Revenue from non-exchange transactions			
Exchequer transfers	4	450,360,000	512,506,930
Transfer from other Government entities	5	2,910,000	35,951,688
Other income	6	493,784	66,843
Total Revenue		453,763,784	548,525,461
EXPENSES			
Employee benefits	7	245,104,094	242,611,029
Commission Expenses	8	13,820,083	12,451,922
General expenses	9	66,846,103	116,274,450
Depreciation and amortisation	10	27,895,205	19,916,171
Repairs and maintenance	11	4,848,532	3,706,511
Contracted services	12	4,176,261	9,342,825
Total Expenses		362,690,278	404,302,908
Surplus/(Deficit) for the Year		91,073,506	144,222,553

The Notes set out on Pages 8 to 18 form an integral part of these financial statements.

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

	Notes	2019-20 Ksh	2018-2019 Ksh
Assets			
Current Assets			
Cash and cash equivalents	13	31,927,623	2,594,571
Receivables from exchange transactions	14	26,090,870	26,544,932
Staff mortgage and car loan fund	15	159,416,771	100,000,000
		217,435,264	129,139,503
Non-Current Assets			
Property, plant and equipment	16	98,410,306	123,395,511
		98,410,306	123,395,511
Total assets		315,845,570	252,535,014
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	17	188,118	33,941,460
Current Provisions	18 (a)	3,754,826	4,107,114
		3,942,944	38,048,574
Non-Current Liabilities			
Non-current provisions	18 (b)	18,786,537	15,540,368
TOTAL LIABILITIES		22,729,481	53,588,942
NET ASSETS		293,116,089	198,946,072
Equity			
Accumulated surplus		293,116,089	198,946,072
TOTAL NET ASSET AND LIABILITIES		293,116,089	198,946,072



Mrs. Lyn Mengich
Chairperson

23 September 2020



Mrs. Anne Gitau, MBS
Commission Secretary/
Chief Executive Officer

23 September 2020



CPA Mary C. Konuche
Head of Finance & Accounts
ICPAK Member No. 9824

23 September 2020

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2020**

Description	Accumulated Fund	Total Fund
	Ksh	Ksh
1 July 2018	50,286,074	50,286,074
Prior periods adjustments	4,437,446	4,437,446
Transfer to Consolidated Fund	-	-
Surplus/(Deficit) for the year	144,222,551	144,222,551
At 30 June, 2019	198,946,071	198,946,071
1 July 2019	198,946,071	198,946,071
Prior period adjustment	4,497,697	4,497,697
Transfer to Consolidated Fund	(1,401,184)	(1,401,184)
Surplus/(Deficit) for the Year	91,073,506	91,073,506
At 30 June 2020	293,116,089	293,116,089

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2019-20	2018-2019
		Ksh	Ksh
Cash flows from operating activities			
Receipts			
Exchequer receipts	4	450,360,000	512,506,930
Commission from check offs	6	80,613	66,843
Insurance compensation		-	-
Miscellaneous income	6	96,400	-
Total receipts		450,537,013	512,573,773
Payments			
Employees costs		242,100,193	206,942,034
Goods and services		58,599,848	81,772,811
Rent paid		46,604,652	12,317,750
Other payments		13,398,083	12,451,922
Total payments		360,702,776	313,484,517
Net cash flows from operating activities		89,834,236	199,089,257
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		-	(101,537,410)
Net cash flows used in investing activities		-	(101,537,410)
Cash flows from financing activities			
Transfer to mortgage and car loan fund		(59,100,000)	(100,000,000)
Transfer to consolidated		(1,401,184)	-
Net cash flows used in financing activities		(60,501,184)	(100,000,000)
Net increase/(decrease) in cash and cash equivalents		29,333,052	(2,448,153)
Cash and cash equivalents at 1 July 2019		2,594,571	5,042,724
Cash and cash equivalents at 30th June 2020	13	31,927,623	2,594,571

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**FOR THE YEAR ENDED 30 JUNE 2020**

Description	Original Budget June 2020		Adjustments June 2020		Final Budget June 2020		Actual Expenditure June 2020		Variance		Remarks
	Ksh		Ksh		Ksh		Ksh		Amount	%	
Revenue											
Exchequer receipts	450,360,000		-		450,360,000		450,360,000		-	-	
Miscellaneous receipts	-		-		-		177,013		(177,013)	(100.0%)	
Total income	450,360,000		-		450,360,000		450,537,013		(177,013)	(0.04%)	(a)
Expenses											
Employees Costs	312,240,000		(85,344,600)		226,895,400		223,787,140		3,108,260	1.3%	(b)
Goods and services	101,120,000		12,744,600		113,864,600		88,256,631		25,607,969	22.48%	(c)
Rent paid	32,000,000		18,500,000		50,500,000		46,604,652		3,895,348	7.71%	(d)
Other payments	5,000,000		54,100,000		59,100,000		59,100,000		-	0.00%	
Total expenditure	450,360,000		-		450,360,000		417,748,423		32,788,590	7.24%	
Surplus/(Deficit) for the Year							32,788,590				

1. Explanation to the Material Variances

- (a) Miscellaneous receipts:** The Commission raised **Ksh 177,013** from charging commission on check off remittances and proceeds on disposal, which was not budgeted for in the financial year under review.
- (b) Personnel Emoluments, 3.12 per cent:** This is attributable to salaries and allowances for new employees whose recruitment process was concluded towards the end of the fourth quarter.
- (c) Goods and Services, 23.02 per cent:** The variance is as a result of low absorption in the fourth quarter due to the effects of Covid-19 on the Commission's activities, mainly in communication, printing and publishing, training expenses and insurance costs.
- (d) Rent, 7.71 per cent:** The under absorption resulted from non-payment of rent for the office space, which was expected to take effect from the month of May 2020, but whose effective date was moved forward by two months.

2. Explanation for changes between original budget and final budget

The changes between the original budget and revised budget was due to reallocations made in the year.

3. The total actual on comparable amounts in this statement and the statement of financial Performance amounts for all the expenditure items do not tie due to differences in accounting basis. The budget is prepared and implemented on cash basis, while the financial statements are prepared on accrual basis. The differences are majorly caused by the accrued expenses, provisions and prepayments. The differences are reconciled below:

(i) Employee Costs

Balance as per FS	Notes		245,104,094
Less Medical expenses			(24,038,239)
Less: Accrued Gratuity		3,246,169	
Provision for staff leave days		3,754,826	(7,000,995)
Opening Accrued PE Expenses			9,722,280
Balance as per Budget			223,787,140

(i) Goods and Services

Commission Expenses	8	13,820,083	
General Expenses	9	66,846,103	
Repairs & Maintenance	11	4,848,482	
Contracted Services	12	4,176,261	
Medical Expense	7	24,038,239	
Less: Rent Expense			(30,242,202)

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

Adjusted Balance as per FS		83,486,966
Less: Opening Prepaid Insurance	2,901,995	
Opening Prepaid Expenses	743,396	
Closing Accrued Expenses	188,118	
Opening Prepaid Medical Insurance	22,692,177	(26,525,686)

Add: Opening Accrued Expenses	11,381,843	
Transfer to Consolidate	1,401,184	
Closing Prepaid Expenses	1,545,333	
Prepaid Medical Insurance Expense	16,966,991	31,295,351
Balance as per budget		88,256,631

(i) Rent Paid

Balance as per FS		30,242,202
Add: Accrued Rent for FY 2018/19	12,446,754	
Prepaid Rent	3,915,696	16,362,450
Balance as per budget		46,604,652

(ii) Other payments

Staff mortgage		59,100,000
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NOTES TO THE FINANCIAL STATEMENTS

1. General Information

SRC is established by and derives its authority and accountability from Article 230 of the Constitution, and was operationalized by the SRC Act of 2011. The Commission is wholly owned by GoK and is domiciled in Kenya. The Commission's principal activity is to set and regularly review the remuneration and benefits of all State officers and to advise the national and county governments on the remuneration and benefits of all public officers.

2. Statement of compliance and basis of preparation

The Commission's financial statements have been prepared in accordance with the PFM Act, SRC Act and IPSAS. The financial statements are presented in Kenya Shillings (Ksh), which is the functional and reporting currency of the Commission and all values are rounded to the nearest Shilling. The accounting policies have been consistently applied.

The financial statements have been prepared on a historical cost basis, except where otherwise stated in the statement of accounting policies below. The Cash Flow Statement is prepared using the direct method.

3. Summary of Significant Accounting Policies

a) Revenue Recognition

(i) Revenue from non-exchange transactions-IPSAS 23

• Exchequer allocations

The Commission recognizes revenue from exchequer allocation when the monies are received and asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Commission and fair value of the asset can be measured reliably.

• Transfers from other Government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Commission and can be measured reliably.

(ii) Revenue from exchange transactions-IPSAS 9

• Sale of tender and Commission revenue

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the

amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Commission. There was no tender sales revenue for the year under review.

b) Budget Information - IPSAS 24

The annual budget is prepared on a cash basis, that is, all planned costs and income are presented as per the economic line classification to determine the needs of the Commission. As a result of the adoption of the cash basis for budgeting purposes, there are timing differences to include in the reconciliation between the actual comparable amounts and the amounts presented as separate additional financial information in the comparison of budget and actual amounts.

c) Intangible Assets - IPSAS 31

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost, less any accumulated amortization and accumulated impairment losses. Internally, generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

d) Provisions - IPSAS 19

Provisions are recognized when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Commission expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

e) Contingent liabilities

Contingent liabilities are possible obligations that arise 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 Commission; or a present obligation that arises from past events, but is not recognized because:

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) The amount of the obligation cannot be measured with sufficient reliability.

The Commission 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.

The Commission does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

f) Changes in accounting policies and estimates - IPSAS 3

The Commission recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

g) Employee Benefits - IPSAS 25

• **Retirement Benefits Plans**

The Commission operates a retirement benefit scheme for all its permanent and pensionable employees. Further, an amount equivalent to 31 per cent of basic salary has been set aside as gratuity for all employees on contract. The Commission's contribution towards employee pension scheme and staff gratuity for employees on contract are charged to the statement of financial performance in the year to which the employees rendered their services to the Commission.

h) Related Parties - IPSAS 20

The Commission regards a related party as a person or an authority with the ability to exert control individually or jointly, or to exercise significant influence over the Commission, or vice versa. Members of key management are regarded as related parties and comprise the directors, including the Commission Secretary.

The following transactions were carried out with related parties:

Description	June 2020	June 2019
	Ksh	Ksh
Key Management Compensations		
Salaries and other short term employment benefits	21,563,365	21,889,200
Board Remuneration		
Allowances paid to Members of the Commission	13,398,083	12,451,922
Grants From Related Parties		
Grants from GoK	450,360,000	548,458,618

k) Leases

Leases under which the lessor effectively retains the risks and rewards of ownership are classified as operating leases. Obligations incurred under operating leases are charged against income in equal instalments over the period of the lease.

l) 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 Central Bank of Kenya at the end of the financial year.

m) Significant judgments and sources of estimation uncertainty – IPSAS 1

In preparing the financial statements in conformity with IPSAS, management makes estimates and assumptions that affect the amounts of revenues, expenses, assets and liabilities, and the related disclosures, presented in the financial statements at the end of the reporting period. Use of available information and the application of judgment is inherent in the formation of estimates.

Actual results in the future could differ from these estimates, which may be material to the annual financial statements. Significant judgments include: Leave provision, useful lives and depreciation methods and asset impairment. Notes relating to the subject are included under the affected areas of the financial statements.

n) Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

The Commission based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Commission. Such changes are reflected in the assumptions when they occur (IPSAS 3).

o) Useful lives and residual values of non-current assets

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- (i) The condition of the asset based on the assessment of experts employed by the Commission;
- (ii) The nature of the asset, its susceptibility and adaptability to changes of technology and processes;
- (iii) The nature of the processes in which the asset is deployed;
- (iv) Availability of funding to replace the asset; and
- (v) Changes in the market in relation to the asset

The various classes of assets, their useful lives and depreciation rate is indicated below: The method of depreciation and amortization used is reducing balance.

Asset class	Useful life (Years)	Depreciation rate (%)
Motor vehicle	4	25.0
Office equipment	3	33.3
Computer equipment	3	33.3
Furniture and fittings	8	12.5
Intangible asset	3	33.3

p) Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured by the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Description	2019/2020	2018/2019
	Ksh	Ksh
Leave provision	3,754,826	4,107,114
Gratuity provision	13,686,695	10,440,527
Legal fees provision	5,099,841	5,099,841
Total	22,541,362	19,647,481

Provisions are recognized when;

- (i) A reliable estimate can be made of the obligation.
- (ii) It is probable that an outflow of resources embodying economic benefits of service.
- (iii) Potential that the Commission will be required to settle the obligation.
- (iv) The Commission has a present obligation resulting from a past event.

The provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate or reversed if it is no longer probable and that an outflow of resources embodying economic benefits or services potential will be required to settle the obligation. Employees' entitlement to annual leave is recognized when it accrues. A provision is made on the estimated liability for annual leave as a result of services rendered by the employees up to the amount of obligation.

4. Exchequer Transfers

Description	2019/2020	2018/2019
	Ksh	Ksh
Quarter 1	74,045,787	63,556,780
Quarter 2	89,791,907	95,966,550
Quarter 3	79,152,040	69,015,300
Quarter 4	207,370,266	283,968,300
Total Exchequer	450,360,000	512,506,930

5. Transfer from other Government Entities

Description	2019/2020	2018/2019
	Ksh	Ksh
Transfer from National Treasury	2,910,000	30,601,688
Transfer from Ministry of Information, Communication and Technology (ICT)	-	5,350,000
Total Transfers	2,910,000	35,951,688

Transfer from the National Treasury is as a result of computer equipment (twenty laptops and four desktop computers) that were procured on behalf of the Commission through the PFMR.

6. Other Income

Description	2019/2020	2018/2019
	Ksh	Ksh
Tender sale	-	-
Commission on check off	80,613	66,843
Gain/(loss) on disposal	96,400	-
Interest of Mortgage Fund	316,771	
Total Other Incomes	493,784	66,843

7. Employee benefits

Description	2019/2020	2018/2019
	Ksh	Ksh
Salaries and allowances	190,834,429	189,433,144
Contribution to pensions	23,230,431	25,179,547
Gratuity	3,246,169	2,090,136
Staff Medical Insurance	24,038,239	21,801,089
Staff leave days provision	3,754,826	4,107,113
Total employee benefits	245,104,094	242,611,029

8. Commission expenses

Description	2019/2020	2018/2019
	Ksh	Ksh
Sitting allowance	9,613,000	6,642,000
Telephone	1,401,488	1,618,843
Travel expenses	2,805,595	4,191,079
Total Commission expenses	13,820,083	12,451,922

9. General expenses

Description	2019/2020	2018/2019
	Ksh	Ksh
Domestic travel and subsistence	7,477,784	17,630,250
Communication, supplies and services	4,618,790	7,646,073
Printing and advertising	950,860	3,836,843
Rent and rates	30,242,202	29,691,604
Training expenses	3,237,997	26,522,120
Catering services	3,746,694	6,173,427
Postage and delivery	698,121	1,014,387
Insurance	3,126,482	2,938,928
Boards, Committees, conferences and seminars	5,702,843	13,740,090
Staff uniforms	8,840	313,792.00
Supplies, computer accessories and printers	946,925	1,117,124
Fuel oil and lubricants	4,263,254	3,347,196
Specialized materials and supplies	84,650	144,812
Office and general supplies and services	742,022	1,322,448
Membership fees, dues and subscriptions	998,639	835,357
Total general expenses	66,846,103	116,274,450

10. Depreciation and Amortisation

Description	2019/2020	2018/2019
	Ksh	Ksh
Property plant and equipment	27,895,205	19,916,171
Intangible assets	-	-
Total depreciation and amortization	27,895,205	19,916,171

11. Repairs and Maintenance

Description	2019/2020	2018/2019
	Ksh	Ksh
Motor vehicles	1,894,727	1,854,509
Property, plant and equipment	2,953,805	1,852,002
Total repairs and maintenance	4,848,532	3,706,511

12. Contracted Services

Description	2019/2020	2018/2019
	Ksh	Ksh
Contracted Professional Services	-	4,640,000
Contracted guards and cleaning	2,607,253	2,835,160
Legal dues/fees, arbitration	1,569,008	1,867,665
Total contracted services	4,176,261	9,342,825

13. Cash and Cash Equivalents

No.	Description	2019/2020	2018/2019
		Ksh	Ksh
(i)	CBK main operating account	31,687,632	1,184
	Cash-on hand and in transit	239,991	102,804
	CBK deposit account	-	390,583
	CBK cash 165 account	-	2,100,000
(ii)	Mortgage and car loan fund	159,416,771	100,000,000
	Total cash and cash equivalents	191,344,394	102,594,571

Cash and cash equivalents are measured at fair value. The carrying amount approximates fair value due to the short period to maturity. Cash and cash equivalents comprise cash at bank and on hand.

Mortgage and car loan fund is the fund for the mortgage and car loans to staff scheme. The scheme is managed on behalf of the Commission by the Co-operative Bank of Kenya. The amount of **Ksh 100 million** was incorporated in the Commission's budget for the FY 2018/2019. During the year, a further **Ksh 59.1 million** was appropriated in the approved estimates for the FY 2019/2020 and transferred to the fund manager.

14. Receivables

Description	2019/2020	2018/2019
	Ksh	Ksh
Staff travel and other imprests	-	109,200
Prepayments	25,657,645	26,337,568
Salary advance	433,225	98,164
Total Receivables	26,090,870	26,544,932

15. Staff Mortgage and Car Loan Fund

Description	Total	2019/2020	2018/2019
	Ksh	Ksh	Ksh
Transfers from SRC to the bank	159,100,000	59,100,000	100,000,000
Interest on unutilized deposits	316,771	316,771	-
Total	159,416,771	59,416,771	100,000,000

Staff Mortgage and Car Loan Fund Balance

Description	Total
	Ksh
Transfers from SRC to the bank	159,100,000
Recoveries from the loan beneficiaries	1,437,825
Interest on unutilized deposits	316,771
Sub-total (a)	160,854,596
Amount Disbursed	81,499,118
Unreconciled Debit (Reversed on 18/07/2020)	2,200,000
Interest on Unutilised Deposit	316,771
Sub-total (b)	84,015,889
Fund Balance {(a) – (b)}	76,838,707

16. Property, Plant and Equipment

	Motor Vehicles	Office Equipment	Computer Equipment	Furniture and Fittings	Total
	25.0%	33.3%	33.3%	12.5%	
	Ksh	Ksh	Ksh	Ksh	Ksh
Cost					
At 1 July 2018	22,419,385	47,025,826	13,813,456	76,908,425	160,167,092
Additions	99,170,175	2,551,190	3,525,000	1,641,045	106,887,410
Disposals	-	-	-	-	-
At 30 June 2019	121,589,560	49,585,516	17,338,456	78,741,470	267,255,002
At 1 July 2019	121,589,560	49,585,516	17,338,456	78,741,470	267,255,002
Additions	-	-	2,910,000	-	2,910,000
Disposals	-	-	-	-	-
At 30 June 2020	121,589,560	49,585,516	20,248,456	78,741,470	270,165,002
Depreciation					
At 1 July 2018	22,419,385	46,045,590	13,745,900	41,732,444	123,943,319
Charge for the year	8,264,181	1,044,302	850,811	9,756,877	19,916,171
Disposals	-	-	-	-	-
At 30 June 2019	30,683,566	47,089,892	14,596,711	51,489,320	143,859,490
At 1 July 2019	30,683,566	47,089,892	14,596,711	51,489,320	143,859,490
Charge for the year	22,726,498	848,364	913,824	3,406,519	27,895,205
Disposals	-	-	-	-	-
At 30 June 2020	53,410,065	47,938,257	15,510,535	54,895,839	171,754,696
Netbook Value					
30 June 2020	68,179,495	1,647,259	4,737,921	23,845,631	98,410,306
30 June 2019	90,905,994	2,495,624	2,741,744	27,252,150	123,395,512

17. Trade and Other Payables from Exchange Transactions

Description	2019/2020	2018/2019
	Ksh	Ksh
Trade payables	188,118	23,828,597
Other payroll liabilities	-	9,722,280
Contractors retention	-	390,584
Withholding tax payable	-	-
Total Accounts payable	188,118	33,941,460

Trade payables represent outstanding payments to suppliers for goods and services consumed during the year under review.

18. Provisions

(a) Current Provisions

Description	Leave provision
	Ksh.
Balance at the beginning of the year	4,107,114
2019-2020 Provision	3,754,826
Reversed/utilised/withdrawn	(4,107,114)
Total provision as at 30.6.2020	3,754,826

(b) Non-Current Provisions

Description	Staff Gratuity	Pending Legal Suit accrued	Total
	Ksh	Ksh	Ksh
Balance at the beginning of the year	10,440,527	5,099,841	15,540,368
Additional provisions	3,246,169	-	3,246,169
Provisions utilized	-	-	-
Total non-current provision as at 30 June 2020	13,686,696	5,099,841	18,786,537

The legal suit provision relates to the amount the court awarded to the former CEO in the FY 2016/17 for wrongful dismissal. The former CEO has since appealed against the ruling. The gratuity amount relates to gratuity for the Commission's staff on contractual terms.

19. Contingent Liability

The Commission has an ongoing dispute between AON Kenya Insurance Brokers and two others for an alleged unlawful termination of two contracts in respect of tenders for job evaluation. The claimants are claiming **Ksh 85,219,575** for the termination of the contracts, damages and costs. Should the arbitrator rule in their favor, the Commission will bear the liability. The arbitration process is ongoing.

20. Financial Risk Management

The Commission's activities exposes it to a variety of credit and liquidity risks. The overall risk management programme focuses on the unpredictability of the market and seeks to minimize potential adverse effects on its operations.

The Commission regularly reviews its risk management policies and systems to reflect changes in markets and emerging best practices. Risk management is carried out by the management under the direct supervision of the Commission.

The Commission provides policies for overall risk management, as well as policies covering specific areas such as interest rate risk, credit risk and liquidity risk.

a) Credit Risk Management

Credit risk refers to the risk that a counterparty will default on its contractual obligation resulting in financial loss to the Commission.

Credit risk arises from bank balances, receivables and amounts due from related parties. Although this risk is unlikely to occur in the short term, it is mitigated as follows:

- (i) Cash and short-term deposits are placed with well-established financial institutions of high quality and credit standing and also approved by the NT;
- (ii) Funds are invested in short-term facilities; and
- (iii) The Commission does not raise trade receivables in its ordinary course of business.

Credit risk with respect to accounts receivable is limited due to the nature of the Commission's business and its reliance on government grant as the main source of funding. Market risk is the risk that the value of an investment will decrease due to changes in market factors. The above stated mitigating factors apply to market risk as well.

The amount that best describes the Commission's exposure to credit risk at the end of the financial year is as follows:

Description	2019/2020	2018/2019
	Ksh	Ksh
Cash at bank	31,927,623	2,594,571
Prepayments	25,657,645	26,337,568
Staff travel imprests	-	109,200
Salary advances	433,225	98,164
Total credit risk	58,018,493	29,139,503

b) Liquidity Risk Management

Liquidity risk is the risk that the Commission will not be able to meet its financial obligations when they fall due. The Commission's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or at the risk of damaging the Commission's reputation.

The Commission ensures that it has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted. All liquidity policies and procedures are subject to review and approval by the Commission.

The amounts that best describes the Commission's exposure to liquidity risk at the end of the quarter is made up as follows:

Description	2019/2020	2018-2019
	Ksh	Ksh
Contractors retention	-	390,583
Withholding tax payable	-	-
Provisions	19,165,537	19,647,481
Trade payables	188,118	23,828,597
Payroll liabilities	-	9,722,280
Total liquidity risk	19,353,655	53,588,942

21. Comparatives

Prior period comparative information has been presented in the current financial year. Where necessary, comparative figures have been adjusted to conform to changes in presentation of the current year.

22. Subsequent Events

There have been no events subsequent to the financial year end with significant impact on the financial statements for the year ended 30 June 2020.

APPENDIX I:

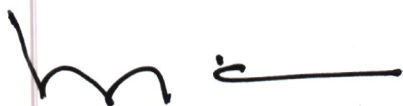
i. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/Observations from Auditor
	There was no issue/observation raised by the auditors in the final audit for the year ended 30 June 2019

Guidance Notes:

- (i) Use the same reference numbers as contained in the external Audit Report;
- (ii) Obtain the "The Issue/Observation" and "management comments," required above, from final external audit report that is signed by management;
- (iii) Before approving the report, discuss the time frame with the appointed Focal Point persons within the Commission responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Mrs. Lyn Mengich
Chairperson

23 September 2020



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer

23 September 2020

APPENDIX II: INTER-ENTITY TRANSFERS

EXCHEQUER ANALYSIS FY 2019/20					
S/No.	Date	Ref. No.	Period	Amount in Ksh	
1	01/08/2019	04/26/19/20	Q1	26,788,614.90	74,045,786.55
2	23/08/2019	12/23/19/20		5,115,161.30	
3	28/08/2019	13/27/19/20		21,119,060.35	
4	19/09/2019	24/39/19/20		593,728.00	
5	26/09/2019	29/25/19/20		20,429,222.00	
6	16/10/2019	39/17/19/20	Q2	6,649,187.70	89,791,907.40
7	25/10/2019	42/34/19/20		39,776,917.00	
8	12/11/2019	54/16/19/20		3,112,984.70	
9	15/11/2019	57/28/19/20		4,829,003.00	
10	27/11/2019	60/38/19/20		16,493,680.00	
11	20/12/2019	71/16/19/20		18,930,135.00	
12	16/01/2020	85/15/19/20	Q3	1,978,020.00	79,152,039.70
13	28/01/2020	89/39/19/20		20,171,797.70	
14	06/02/2020	95/11/19/20		5,135,528.00	
15	12/02/2020	97/05/19/20		4,430,096.00	
16	28/02/2020	106/25/19/20		16,972,447.00	
17	12/03/2020	113/09/19/20		13,805,445.00	
18	26/03/2020	121/17/19/20		16,658,706.00	
19	30/04/2020	136/17/19/20	Q4	16,757,056.00	207,370,266.00
20	04/06/2020	152/09/19/20		26,641,445.00	
21	15/06/2020	156/17/19/20		58,510,813.00	
22	26/06/2020	163/10/19/20		35,306,028.00	
23	30/06/2020	167/20/19/20		70,154,924.00	
Total				450,359,999.65	450,359,999.65

APPENDIX III: CIRCULARS AND ADVISORIES

S/No.	INSTITUTION	ISSUE	COMMUNICATION
1	County Government of Taita Taveta	Recommendations by CHRAC- Risk Allowance for Enforcement Officers	Letter Ref. No. SRC/TS/CG/TT/3/61/39 (58) dated 1st July 2019
2	Bomet County Assembly	Clarification on facilitative Assistance to persons with Disability	Letter Ref. No. SRC/TS/CG/BOM/3/61/2 dated 5th July 2019
3	Refugee Appeals Board	Request For Guidance On Payment Of Sitting Allowances During External Workshops	Letter Ref. No. SRC/TS/CBT/3/3 VOL.VI (38) dated 5th July 2019

S/No.	INSTITUTION	ISSUE	COMMUNICATION
4	County Assembly of Kiambu	Request for advisory on Remuneration of the Clerk of the County Assembly of Kiambu	Letter Ref. No. SRC/TS/CG/KIA/3/61/13(81) dated 5th July 2019
5	Director Of Public Prosecutions	Payment Of Taskforce Allowance To Office Of Director Of Public Prosecutions (ODPP) Inspectorate	Letter Ref. No. SRC/TS/ODPP/3/32/32 Vol. II (29) dated 8th July 2019
6	County Government of Kilifi	Remuneration And Benefits For County Public Service Board Members	Letter Ref. No. SRC/TS/CG/KIL/3/61/14 (54) dated 8th July 2019
7	County Government of Busia	Payment of House Allowance to Deputy Governors	Letter Ref. No. SRC/TS/CG/BUS/3/61/4(46) dated 9th July 2019
8	Ministry of Labour and Social Protection	Allowances and Group Insurance for the Board of Trustees for National Assistance Trust Fund for Victims of Trafficking in persons	Letter Ref. No. No: SRC/TS/AG/3/37 Vol. VII (20) dated 9th July 2019
9	Uasin Gishu County Assembly	Clarification on sitting Allowance for Honourable members while on retreat.	Letter Ref. No. SRC/TS/CG/UG/3/61/44 (40) dated 10th July 2019
10	Kenya Marine and Fisheries Research Institute	Request for Guidance on Allowance Payable to Sea Going Research Technical and Maritime Officers	Letter Ref. No. SRC/TS/SC/KMFRI/3/17/24(55) dated 10th July 2019
11	Ministry of Environment and Forestry	Request for Commission Approval on Enhanced Rates for Compensation and Sitting Allowance for Task force Members and Secretaries for a maximum of 15 days per month for 6 months	Letter Ref. No. SRC/TS/AG/3/37 VOL.VII(26) dated 11th July 2019
12	Ministry of Agriculture, Livestock, Fisheries & Irrigation	Allowances and Perdiem for Committee Members of MIRAA Taskforce Implementation	Letter Ref. No. SRC/TS/AG/3/37VOL. VII(28) dated 11th July 2019
13	Uwezo Fund Oversight Board Secretariat	Interim Salary Package for Chief Executive Officer and Extraneous Allowance for the Uwezo Fund Oversight Board Secretariat	Letter Ref. No. SRC/TS/CBT/3/3 Vol. VI (42) dated 15th July 2019
14	National Treasury and Planning	Request for advice to pay allowances for Members of the PFM Public Investment Management Regulations Taskforce	Letter Ref. No. SRC/TS/AG/3/37 VOL.VII (19) dated 15th July 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
15	County Assembly of Nakuru	Retirement Benefit for External Board	Letter Ref. No. SRC/TS/CG/3/61/31(40) dated 16th July 2019
16	Office of the Director of Public Prosecutions	Establishment and operationalization of the Office of the Director of Public Prosecutions (ODPP) Inspectorate- Taskforce Allowance	Letter Ref. No. SRC/TS/ODPP/3/32/32 Vol. II (29) dated 17th July 2019
17	Women Enterprise Fund	Daily Subsistence Allowance(Quarter Perdiem Local Travel)	Letter Ref. No. SRC/TS/WEF/3/10/(19)dated 19th July 2019
18	Kenya Institute for Public Policy Research and Analysis	Advice on Non-practicing Allowance payable to Legal professionals in the Public Service	Letter Ref. No. SRC/TS/KIPPRA/3/36/Vol. II (26) dated 22nd July 2019
19	Geothermal Development Company(GDC)	Clarification on Payment of Non-practicing Allowance	Letter Ref. No. SRC/TS/EC/3/17/16 Vol. II (73) dated 22nd July 2019
20	National Assembly	Memorandum By SRC On The Parliamentary Pensions (Amendment) Bill, 2019	Letter Ref. No. SRC/TS/PD/3/2 VOL III (62) dated 23rd July 2019
21	Mineral Rights Board	Submission for clarification on Allowances	Letter Ref. No. SRC/TS/CBT/3/3 VOL. VI (43) dated 25th July 2019
22	Public Service Commission	Taskforce on Review of Terms and Conditions for Chairperson, CEO, Chancellors and Vice Chancellors of Public Universities, Board Members, Management and Unionizable staff of State Corporations	Letter Ref. No. SRC/TS/PSC/3/35/4 Vol. II (39) dated 25th July 2019
23	Jomo Kenyatta University of Agriculture Technology	Rate of Service Gratuity for Contract Staff	Letter Ref. No. SRC/TS/UG/3/7 VOL.VI dated 26th July 2019
24	Government Chemist Department	Reinstatement of Extraneous Allowance	Letter Ref. No. SRC/TS/AG/3/37 VOL. VII (34) dated 26th July 2019
25	County Assembly of Meru	Housing Benefit for the Speaker of the County Assembly	Letter Ref. No. SRC/TS/CG/MER/3/61/26(97)d ated 26th July 2019
26	Meru County Investment and Development Corporation	Policy Guidance Terms & conditions of Service for Meru County Investment & development Corporation Staff and Board Allowances	Letter Ref. No. SRC/TS/CG/ME/3/61/26(95) dated 26th July 2019

S/No.	INSTITUTION	ISSUE	COMMUNICATION
27	Commission on Revenue Allocation	Request for Approval to Pay Incentives to Commission Staff	Letter Ref. No. SRC/TS/CRA/3/35/10(98) dated 26th July 2019
28	Kenya Copyright Board	Request for Guidance on Staff Allowances of Kenya Copyright Board	Letter Ref. No. SRC/TS/CBT/3/3 VOL.V (99) dated 27th July 2019
29	Ministry of Agriculture, Livestock, Fisheries & Irrigation	Request for a Harmonized Daily Subsistence Allowance for the Kenya Climate Smart Agriculture Project.	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII(26) dated 28th July 2019
30	Co-operative University of Kenya	Approval of Allowances for the Vice Chancellor at the Co-operative University of Kenya	Letter Ref. No. SRC/TS/UG/3/7 VOL.VII (32) dated 29th July 2019
31	Ministry of Lands and Physical Planning	Payment of allowances to the Taskforce and Joint Secretaries investigating the current state of ownership of land in Mavoko, Machakos County and invasion by squatters	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII (27) dated 30th July 2019
32	County Assemblies	Motion on House Allowance for Members of The county assembly	Letter Ref. No. SRC/TS/CGOVT/3/61 VOL. V(25) dated 30th July 2019
33	Ministry of Public Service Youth and Gender Affairs	Harmonization of House Allowance for the Civil Service	Letter Ref. No. SRC/TS/MPYG/3/1/3 (108) dated 30th July 2019
34	Ministry of Information Communication and Technology	Request for Guidance on the Allowances payable to Members of the Taskforce for improvement of Government Information and Public Communication Functions to Align them with Emerging Public Sector Dynamics and Expectations-	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII(35) dated 31st July 2019
35	County Government of Nakuru	Harmonization of Salary for Members of Staff from Defunct Local Authorities	Letter Ref. No. SRC/TS/CG/NAK/3/61/31(41) dated 1st Aug 2019
36	Ministry of Education Science and Technology	Request for Advice on Kshs 1,007,784,000 Owed to Doctors and Lecturers Working in Public Universities and offering Clinical services in Teaching Hospitals	Letter Ref. No. SRC/TS/UG/3/7 VOL. VII (45) dated 1st Aug 2019
37	Youth Enterprise Development Fund	Removal of Staff Allowances	Letter Ref. No. SRC/TS/CBT/MER/3/3 VOL. VI (45) dated 5th Aug 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
38	Kenya National Bureau of Statistics	Payment of Non-Practicing Allowance to Advocates - Mr. Josiah Morara M. Omosa – 2009071495 (Corporation Secretary)	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII (39) dated 5th Aug 2019
39	Council for Legal Education	Payment of House Allowance	Letter Ref. No. SRC/TS/CLE/3/71 (43) dated 6th Aug 2019
40	Council for Legal Education	Payment of Extraneous Allowance	Letter Ref. No. SRC/TS/CLE/3/71 (43) dated 6th Aug 2019
41	Inter Government Relations Technical Committee	Request for Advisory on Allowance Payment for Security Officers	Letter Ref. No. SRC/TS/IGTRC/3/49/VOL. I (36) dated 7th Aug 2019
42	County Assembly Forum	House Allowance For Members of County Assemblies	Letter Ref. No. SRC/TS/CGOVT/3/61 Vol. V dated 8th Aug 2019
43	Ministry of Petroleum and Mining	Payment of allowances to Members of the First Oil Technical and Commercial Working Committee	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII(39) dated 8th Aug 2019
44	County Assembly Of Embu	Clarification on Payment of Allowance to the Staff and State Officers	Letter Ref. No. SRC/TS/CG/EM/3/61/6 (92) dated 8th Aug 2019
45	The National Gender and Equality Commission	Seeking Guidance on Payment of Acting Allowance	Letter Ref. No. SRC/TS/NGEC/3/35/13(84) dated 9th Aug 2019
46	National Lands Commission	Various Allowances Applicable to Commissioners	Letter Ref. No. SRC/TS/NLC/3/35/11 (63) dated 14th Aug 2019
47	County Government of Makueni	Payment of Non-Practicing Allowance	Letter Ref. No. SRC/TS/CG/MAK/3/61/23(75) dated 19th Aug 2019
48	Retirement Benefit Appeal Tribunal	Remuneration for Chairperson and Member of the Retirement Benefits Appeals Tribunal	Letter Ref. No. SRC/TS/CBT/3/3VOL. VI (38) dated 19th Aug 2019
49	County Government of Nakuru	Payment of Responsibility allowance	Letter Ref. No. SRC/TS/CG/NAK/3/61/31(38) dated 20th Aug 2019
50	Ministry of East African Community and Regional Development	Top-up Allowance for security Officers attached to Hon. Members of the East African Legislative Assembly (EALA) Kenya Chapter	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII (44) dated 20th Aug 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
51	Financial Reporting Centre	Request for Payment of Honoraria to National Police Service Officers Deployed to Financial Reporting Centre(FRC) from 2012 to October,2016	Letter Ref. No. SRC/TS/NPSC/3/35/5 Vol. II (81) dated 20th Aug 2019
52	Office of the Attorney General and Department of Justice	Payment of Allowances to the Staff of the Legislative Drafting Department working on Constitutional Implementation Legislation	Letter Ref. No. SRC/TS/SLO/3/5 (22) dated 20th Aug 2019
53	County Government Of Busia	Payment Of Housing Benefit And Gratuity To Governors And Deputy Governors	Letter Ref. No. SRC/TS/CG/BUS/3/61/4 (48) dated 20th Aug 2019
54	Baringo County Government	Implementation of Leave Allowance Policy in County Government	Letter Ref. No. SRC/TS/CG/BAR/3/61/1 (70) dated 20th Aug 2019
55	Education Appeals Tribunal	Request for Advice on Honoraria, Allowance and Benefits Payable to the Chairperson, Members and Secretary/CEO of Education Appeal Tribunal	Letter Ref. No. SRC/TS/CBT/3/3/VI (47) dated 20th Aug 2019
56	Kisii County Assembly	Plenary and Committee Allowances	Letter Ref. No. SRC/CG/3/61(33) dated 20th Aug 2019
57	Nyamira County Assembly	Sitting Allowances	Letter Ref. No. SRC/CG/3/61(27) dated 20th Aug 2019
58	Ministry of Sports and Heritage	Remuneration for IAAF World Under 20(WU20)CHAMPIONS, Nairobi 2020	Letter Ref. No. SRC/TS/DRRPS/3/ 26 VOL. VI (39) dated 20th Aug 2019
59	Ethics and Anti-corruption Commission	Request for Advice on Remuneration for Commission Secretary, Official Transport for Commissioners and risk allowance for staff of the Ethics and Anti- Corruption Commission (EACC)	Letter Ref. No. SRC/TS/EACC/ 3/35/7 Vol. II (53) dated 21st Aug 2019
60	ICT Authority	Request for approval on staff allowances	Letter Ref. No. SRC/TS/ICTA/3/17/29(39) dated 22nd Aug 2019
61	Ministry of Interior and Co-ordination of National Government	Request for Extraneous Allowance for Officers working in Government Press Department	Letter Ref. No. SRC/TS/AG/3/37 VOL.VII (44) dated 22nd Aug 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
62	Ministry of Public Service, Youth and Gender Affairs	Comprehensive Medical Insurance cover For Cabinet Secretaries, Chief Administrative Secretaries, principal Secretaries and other senior Civil Service in JG 'U' and above	Letter Ref. No. SRC/TS/MPYG/3/1/3 dated 22nd Aug 2019
63	Makueni County Public Service Board	Payment Of Service Gratuity To Part-Time Members Of The County Public Service Board Appointed With Effect From 2013	Letter Ref. No. SRC/TS/CG/MAK/3/61/23(77) dated 26th Aug 2019
64	County Assembly Of Kilifi	Clarification Over Reimbursement Of Mileage For Nominated Members Of The County Assembly	Letter Ref. No. SRC/TS/CG/KIL/3/61/14 (56) dated 27th Aug 2019
65	Nairobi City County Assembly	Request for Advise in Regards to payment of Extraneous Allowance to Officers of Nairobi City County Assembly	Letter Ref. No. SRC/CJ/NBI/3/61/30 VOL.VII (40) dated 19th Sep 2019
66	County Government of Makueni	Clarification on Payment on Non-Practicing Allowances for Legal Officers	Letter Ref. No. SRC/Cg/MAK/3/61/23 (79) dated 20th Sep 2019
67	County Assembly of Kilifi	Allowances	Letter Ref. No. SRC/TS/CG/KIL/3/61/14(48) dated 26th Sep 2019
68	Ministry of Public Service, Youth and Gender Affairs	Task Force Allowance	Letter Ref. No. SRC/TS/AG/3/37/VOL.VII (51) dated 26th Sep 2019
69	Ethics and Anti-Corruption Commission	Request for Clarification on Allowances Payable to Board Members of State Corporations	Letter Ref. No. SRC/TS/EACC/3/35 VOL.VII (60) dated 26th Sep 2019
70	Commission for Administrative Justice	Request for Advisory on Allowance Payable to Interview Panellists	Letter Ref. No. SRC/TS/CAJ/3/35/6 VOL.VI (137) dated 26th Sep 2019
71	University Academic Staff Union	Discrimination in Payment of Hardship Allowance	Letter Ref. No. SRC/TS/UG/3/7/VOL.VII (74) dated 27th Sep 2019
72	South Eastern Kenya University	Discrimination in Payment of Hardship Allowance	Letter Ref. No. SRC/TS/UG/3/7 VOL.VII(80) dated 2nd Oct 2019
73	Controller of Budget	Payment of Allowance to Security Personnel Attached to Controller of Budget	Letter Ref. No. SRC/TS/OCOB/3/50 VOL VII (39)dated 7th Oct 2019
74	Kenya Medical Research Institute	Authority to Pay Extraneous, Risk and Emergency call Allowances	Letter Ref. No. SRC/TS/KEMRI/3/17/7I (26) dated 8th Oct 2019

S/No.	INSTITUTION	ISSUE	COMMUNICATION
75	Nakuru County	Disharmony of Allowance for Medical Staff	Letter Ref. No. SRC/TS/CG/NAK/3/61/31 (34) dated 9th Oct 2019
76	County Assembly of Homabay	Request for Advisory on Homabay County Assembly staff Leave Travel Allowance	Letter Ref. No. SRC/TS/CG/HB/3/61/8 (32) dated 12th Oct 2019
77	National Police Service Commission	Nursing and health care service allowance payable to nurses in Kenya.	Letter Ref. No. SRC/TS/HWI/3/23 Vol. IV (7) dated 22nd October, 2018
78	Ministry of Interior Co-ordination of National Government	Request for Field administrative Allowance for National Government administrative Officer	Letter Ref. No. SRC/AG/3/37 VOL VII(61) dated 24th Oct 2019
79	Kenya Ferry Services Limited	Subsistence Allowance- Foreign Travel	Letter Ref. No. SRC/TS/KFES/3/56 (40) dated 24th Oct 2019
80	County Assembly of Kwale	Request for Clarification on SRC Circular on Subsistence Allowance	Letter Ref. No. SRC/TS/CG/3/61/19(59) dated 28th Oct 2019
81	Kenya Power and Lighting Company	Non Practising Allowance for All the Advocates in Kenya	Letter Ref. No. SRC/TS/EC/3/17/16 VOL VII(80) dated 28th Oct 2019
82	County Government Of Kitui	Request for Allowance For Supply Chain assistant (IV) Store Keeper	Letter Ref. No. SRC/TS/CG/KIT/3/61/17 (59) dated 29th Oct 2019
83	Social Security House	Payment of Acting Allowance for the Managing Director	Letter Ref. No. SRC/AG/3/37 VOL VII (60) dated 29th Oct 2019
84	National Gender and Equality Commission	Request for Clarification On Daily Subsistence Allowance for Chair Persons of Constitutional Commission	Letter Ref. No. SRC/TS/NGEC/3/35 /13 (87) dated 5th Nov 2019
85	Independent Policing Oversight Authority	Request for Advisory on Non-Practising Allowance	Letter Ref. No. SRC/TS/IPOA/3/46 (112) dated 5th Nov 2019
86	County Government of Kisumu	Request for Advisory on Top Up Allowances during Secondment	Letter Ref. No. SRC/TS/CG/KMU/3/61/17(31) dated 10th Dec 2019
87	Kenya Year Book Editorial Board	Payment on Non Practising Allowance to the Corporation Secretary	Letter Ref. No. SRC/TS/CBT/3/3 VOL.VI (57) dated 11th Dec 2019
88	Ministry of Interior and Coordination of National Government	Request for Field Administration Allowance for National Government Administrative Officers	Letter Ref. No. SRC/AG/3/3 VOL.VII (69) dated 13th Dec 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
89	County Public service Board	Advisory on the Allowances to Health Sector	Letter Ref. No. SRC/AG/3/3 VOL.VII (69) dated 13th Dec 2019
90	Kenya National Commission on Human Rights	Remuneration and Compensation of Members of Audit Committee	Letter Ref. No. SRC/TS/KNCHR/3/35/12 (48) dated 19th Dec 2019
91	National Government Affirmative Action Fund	Payment of Extraneous Allowance to deployed Staff	Letter Ref. No. SRC/TS/MPYG/3/1/3 (129) dated 23rd Dec 2019
92	Kiambu County Service Board	Advisory on the Allowances Payable to the Acting Governor	Letter Ref. No. SRC/TS/CG/KIA/3/61/13 (95) dated 23rd Dec 2019
93	Co-operative Tribunal	Allowance to the Secretary Co-operative Tribunal Ks hs 15,000	Letter Ref. No. SRC/TS/CBT/3/ VOL. VI (59) dated 23rd Dec 2019
94	State Department for Transport	Monthly Extraneous Allowance/Port Allowance	Letter Ref. No. SRC/TS/AG/3/37/Vol. VII dated 7th Jan 2020
95	National Treasury	Payment of Extraneous Allowances to Officers Working in the national Treasury	Letter Ref. No. SRC/TS/AG/3/37/Vol. VIII dated 8th Jan 2020
96	IPOA	Request for Advisory on Club Membership For Board Members	Letter Ref. No. SRC/TS/IPOA/3/46 dated 8th Jan 2020
97	Ethics and Anti-Corruption Commission	Request for Information on Honoraria Allowances	Letter Ref. No. SRC/TS/CG/3/CI/17 dated 14th Jan 2020
98	Ministry of Health	Payment of Emergency Call Allowance to Doctors Working At Ministry of Health Headquarters	Letter Ref. No. SRC/TS/HWI/3/23/VOL.IV dated 16th Jan 2020
99	Kenya Water Towers Agency	Guidance on Payment of Field Allowance to Officers in the Joint Enforcement Unit	Letter Ref. No. SRC/TS/KWTA/3/17/28 dated 16th Jan 2020
100	DPSM (Ministry of Public Service, Youth and Gender, State Department for Public Service)	Request for Authority to Pay Allowances to the Tribunal to Investigate Into the Conduct of: (i) Hon. Justice Lucy Njoki Waithaka, Judge of the Environment and Land Court of Kenya (ii) Hon. Justice Njagi Marete, Judge of the Employment and Labour Relations Court (iii). Hon Justice Martin Mati Muya, Judge of the High Court of Kenya	Letter Ref. No. SRC/TS/AG/3/37/Vol. VIII dated 17th Jan 2020

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
101	Kenya Electricity Transmission (KETRACO)	Clarification on Mortgage Scheme for State Officers and Other Public Officers of the Government of Kenya	Letter Ref. No. SRC/TS/CHM/S/3/13 dated 27th Jan 2020
102	National Gender and Equality Commission	Seeking Guidance on Payment of Acting Allowance	Letter Ref. No. SRC/TS/NGEC/3/35/13 dated 28th Jan 2020
103	The National Treasury	Request for Extraneous Allowance for IFMIS Staff	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII dated 28th Jan 2020
104	Ministry of Health	Extraneous and Risk Allowances- Health Administrators, Medical Parasitologists & Nutrition Officers	Letter Ref. No. SRC/TS/HWI/3/23/VOL.IV dated 28th Jan 2020
105	National Commission for Science Technology and Innovation	Request for Approval of proposed facilitative allowances	Letter Ref. No. SRC/TS/CBT/3/3 Vol.VI dated 29th Jan 2020
106	County Government of Kitui	Housing Benefit for the Governor	Letter Ref. No. SRC/TS/CG/KIT/3/61/18 dated 30th Jan 2020
107	Public Section Accounting Standards Board	Payment of Extraneous Allowance to Secretarial Personnel and Drivers Attached to the Chief Executive Officer's Office	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII dated 30th Jan 2020
108	Kenya Wildlife Service	Proposed Outsourcing of the Medical Scheme for Employees of Kenya Wildlife Service (KWS)	Letter Ref. No. SRC/TS/KWS/3/31/ Vol. 1 dated 30th Jan 2020
109	State Department of Heritage, Ministry of Sports, Culture and Heritage	Approval of Allowance for National Heroes/Heroines Participating in Mashujaa Day Celebrations	Letter Ref. No. SRC/TS/DRRPS/3/26 Vol.VI dated 30th Jan 2020
110	Community Health Services & Development Officers Association	Authority To Pay Health Risk Allowance	Letter Ref. No. SRC/TS/HWI/3/23/VOL.IV dated 5th Feb 2020
111	Vihiga County	Advisory Opinion on Payment for Vihiga County Trade and Enterprise Fund Board	Letter Ref. No. SRC/TS/CG/3/61/45 dated 6th Feb 2020
112	Kirinyaga County	Allowances Payable to a County Director Medical Services Public Health and Sanitation	Letter Ref. No. SRC/TS/CG/KIR/3/61/15 dated 6th Feb 2020
113	Office of the Ombudsman	Request for interpretation of Circulars Regarding Allowance to 'Other Health Workers'	Letter Ref. No. SRC/TS/CG/KIL/3/61/14 dated 6th Feb 2020

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
114	County Assemblies Forum (CAF)	Request for Advisory to Establish a County Assemblies Pension Scheme for Speakers and Members of County Assemblies (MCAS)	Letter Ref. No. SRC/TS/CAF/3/61/49 dated 06th Feb 2020
115	The National Treasury	Request for advice to pay Allowance for Members of the Inter-Agency Taskforce on Merging of Industrial & Commercial Development Corporation, IDB Capital and Tourism Finance Corporation into Kenya Development Bank	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII dated 7th Feb 2020
116	Head of the Public Service	Payment of Allowances to National Administrative Officers Deployed to the Field	Letter Ref. No. SRC/TS/NPSC/3/35/5/Vol.11 dated 10th Feb 2020
117	Marsabit County	Airtime Allowances for Selected Staff	Letter Ref. No. SRC/TS/CG/3/61/25 dated 10th Feb 2020
118	The National Treasury and Planning	Invitation to the PFM Reforms Steering Committee Meeting Tuesday February, 18th 2020 at 11.00 A.M	Letter Ref. No. SRC/ADM/MIA/1/26 Vol V dated 12th Feb 2020
119	Kisii University	Health workers Allowances	Letter Ref. No. SRC/TS/HWI/3/23/VOL.IV dated 17th Feb 2020
120	Ministry of Foreign Affairs	Payment of Allowances for Personnel Involved in the Preparatory and Execution Process of the 9th African Caribbean and Pacific (ACP) Heads of States Summit and Other Conferences	Letter Ref. No. SRC/TS/AG/3/37/Vol. VIII dated 17th Jan 2020
121	The National Treasury	Request for Advice to pay Allowance for Members of the Task Force on Expanding Affordable Housing Finance In Kenya	Letter Ref. No. SRC/TS/AG/3/37 VOL.VII dated 17th Jan 2020
122	Office of the Auditor General	Allowances for Advocates in the Public Service	Letter Ref. No. SRC/TS/AUG/3/63 dated 17th Jan 2020
123	State Department for Sports	Remuneration for IAAF World Under 20 (WU20) Championships Nairobi, 2020	Letter Ref. No. SRC/TS/DRRPS/3/26/Vol.VI dated 21st Jan 2020
124	County Government of Nyandarua	Request for Review of House Allowances	Letter Ref. No. SRC/TS/CG/3/61/35 dated

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
			24th Jan 2020
125	The National Treasury	Remuneration of State Officers and Public Officers Car Loan Scheme Fund Board and Secretariat	Letter Ref. No. SRC/TS/CHM/S/3/13 dated 27th Jan 2020
126	Ministry of Environment and Forestry	Request for Circular on Car Allowance for Cabinet Secretary, Chief Administrative Secretary and Principal Secretary	Letter Ref. No. SRC/ADM/CIR/1/13 Vol. IV dated 28th Jan 2020
127	IPOA	Request for Advisory on Commutation of leave for Board Members	Letter Ref. No. SRC/TS/IPOA/3/46 VOL 11 dated 10th Mar 2020
128	State Department of Early Learning and Basic Education	Task Force Allowance	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII dated 12th Mar 2020
129	Kenya National Bureau of Statistics	Payment of Honoraria to KNBS Officers	Letter Ref. No. SRC/TS/AG/3/37/Vol. VIII dated 13th Mar 2020
130	The National Treasury	COVID-19 Emergency Allowance and Benefits for Frontline Healthcare Worker in the National and County Government	Letter Ref. No. SRC/TS/COG/3/61/48 dated 28th April 2020
131	Ministry of Foreign Affairs	Guidance on Payment of Per diem to Individuals from Private Sector	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII dated 2nd May 2020
132	Ministry of Public Service	COVID-19 Medical Emergency Allowance and Benefits for frontline Health Workers in the National Referral Hospital and Kenya Medical Research Institute	Letter Ref. No. SRC/TS/COG/3/61/48 dated 14th May 2020
133	Lamu County Public Service Board	Clarification on Payment of commuter Allowance to full Time Board	Letter Ref. No. SRC/TS/CG/LAM/3/61/21(16) dated 21st May 2020
134	Uwezo Fund Oversight Board	Economic Utilization and Efficient Delivery of Telephone Services in the Public Service & extraneous Allowances Payable to officers	Letter Ref. No. SRC/TS/CBT/3/37 VOL VIII(92) dated 21st May 2020
135	Sigalagala National Polytechnic	Sigalagala National Polytechnic Honoraria and Allowances	Letter Ref. No. SRC/TS/AG/3/37 VOL. VIII (91) dated 21st May 2020
136	Kilifi County Public Service Board	Post of County Attorney and Payment of Non- Practicing Allowance	Letter Ref. No. SRC/TS/CG/KIL/3/61/14 dated 22nd May 2020

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
137	EPZA	Remuneration for a Personal Guide for Public Officers Living with Disability	Letter Ref. No. SRC/TS/NCPWD/3/18/(98) dated 27th May, 2020
138	Parliamentary Service Commission	Request for a Response to a statement on the Exclusion of Health Administrative Officers from Payment of COVID-19 Medical Emergency Allowance and Benefits for Frontline Healthcare Worker	Letter Ref. No. SRC/TS/HWI/3/23 VOL V(51) dated 27th May 2020
139	State Department for East African Community	Top up Allowance for security Officers Attached to Hon. Members of the East African Legislative Assembly (EALA) Kenya Chapter	Letter Ref. No. SRC/TS/AG/3/37/Vol. VII dated 28th May 2020
140	Makueni County Public Service Board	Clarification on Hardship Allowance	Letter Ref. No. SRC/TS/CG/MAK/3/61/23(86) dated 28th May 2020
141	Nakuru County Public Service Board	Clarification on Official Vehicle/Mileage Allowance	Letter Ref. No. SRC/TS/CG/NAK/3/61/31 (50) dated 4th June 2020
142	West Pokot Public Service Board	Payment of Acting Allowance for the County Secretary	Letter Ref. No. SRC/TS/CG/WP/3/61/47/(39) dated 5th Jun 2020
143	Ministry of Devolution and ASALS	Remuneration for the Panel Members and the Secretariat	Letter Ref. No. SRC/TS/AG/3/37/VOL. VIII (104) dated 5th Jun 2020
144	Kenya Electricity Transmission Company	Request for One Off Salary Payment -Equivalent to One month Basic Salary for FCPA Fernandes Barasa, Managing Director KETRACO	Letter Ref. No. SRC/TS/SC/EC/3/17/16 VOL II dated 9th Jun 2020
145	Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works	Monthly Extraneous/Port Allowance	Letter Ref. No. SRC/TS/AG/3/37 VOLVII (108) dated 16th Jun 2020
146	State Department of Fisheries, Aquaculture and Blue Economy	Kenya Fisheries Advisory Council	Letter Ref. No. SRC/TS/DRRPS/3/26/VOL.VI(57) dated 19th Jun 2020
147	The National Treasury and Planning	Request for Advice to Pay Taskforce Allowance to Members of the Inter Agency Taskforce on the Establishment of Public Finance Management (Social Assistance Fund) Regulations	Letter Ref. No. SRC/TS/AG/3/37 VOL. VII(122) dated 19th Jun 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
148	Vihiga County Trade and Enterprise Fund Board	Advisory Opinion on Board Payment for Vihiga County Trade and Enterprise Fund Board	Letter Ref. No. SRC/TS/CG/VH/3/61/45(61) dated 19th Jun 2020
149	The National Treasury and Planning	Allowances for the National Treasury Officers working on the FY 2019/20 Supplementary Budgets and the FY 2020/21 and the Medium term Budget Preparation Exercise	Letter Ref. No. SRC/TS/AG/3/37/VOL. VII (125) dated 19th Jun 2020
150	The National Treasury and Planning	Allowances for the National Treasury Officers working on the FY 2019/20 Supplementary Budgets and the FY 2020/21 and the Medium term Budget Preparation Exercise	Letter Ref. No. SRC/TS/AG/3/37/VOL. VII (124) dated 19th Jun 2020
151	Ministry of Public Service Youth and Gender	Payment of Allowances to Committee Members on the Formulation of Slum Upgrading and Prevention Bill	Letter Ref. No. SRC/TS/AG/3/37/VOL. VII (123) dated 19th Jun 2020
152	The National Treasury and Planning	Request for Advice to pay Allowances to Members of the Inter- Agency Taskforce on merging of Industrial and Commercial Development Corporation, IDB Capital and Tourism Finance Corporation into Kenya Development Bank	Letter Ref. No. SRC/TS/AG/3/37/VOL. VII (126) dated 19th Jun 2020
153	County Government of Kirinyaga	Allowances Payable to Kirinyaga County Director of Medical Services, Public Health and Sanitation	Letter Ref. No. SRC/TS/CG/KIR/3/61/15(117) dated 24th Jun 2020
154	The National Treasury and Planning	Remuneration of state Officers Car Loan Scheme Fund Board and Secretariat	Letter Ref. No. SRC/TS/CHMLS/3/13 (102) 24th Jun 2020
155	Ministry of East African Community and Regional Development	Payment of Mileage Allowance to Hon Members of the East African Legislative assembly Kenya Chapter	Letter Ref. No. SRC/TS/AG/3/37 VOL VIII (5) 24th Jun 2020
156	The National Treasury and Planning	Request for Advice to Pay the Inter Agency Taskforce on the Establishment of the Public Finance Management(Coffee Cherry Advance Revolving Fund) Regulations, 2020	Letter Ref. No. SRC/TS/AG/3/37 VOL VIII(4) 24th Jun 2020

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
157	The National Treasury and Planning	Request for Advice to Pay Taskforce Allowance to Members of the Inter Agency Taskforce on the Establishment of Kenya Credit Guarantee Framework	Letter Ref. No. SRC/TS/AG/3/37 VOL VIII(5) 24th Jun 2020
158	Kenya National Bureau of statistics	Payment of Honoraria to KNBS Officers	Letter Ref. No. SRC/TS/AG/03/37/VOL VII (118) 24th Jun 2020
159	Marsabit County Assembly	Land for Construction of Speaker's Residence	Letter Ref. No. SRC/TS/CG/MAR/61/25 (25) 24th Jun 2020
160	County Assembly of Vihiga	Advisory on scaling Down of the Proposed Governor's and Deputy Governor's Residence	Letter Ref. No. SRC/TS/CG/VH/3/61/45(62) 25th Jun 2020
161	County Government of Isiolo	Health workers Allowance	Letter Ref. No. SRC/TS/CG/IS/3/61/9(12) 22nd Jun 2020
162	The Count Government of Kisumu	Request for Advisory on Top Up Allowance during Secondment	Letter Ref. No. SRC/TS/CG/3/61/17
163	Office of the Attorney General	Payment of Allowances to Staff of the Legislative Drafting Department Working on Constitutional Implementation Legislation	Letter Ref. No. SRC/TS/SLO/3/5 (69) dated 22nd Jan 2020
164	Kenya National Bureau of Statistics	Advice on payment of honoraria to Officers at the Kenya National Bureau of Statistics (KNBS).	Letter Ref. No. SRC/TS/AG/03/37 VOL VII (118) dated 23rd June, 2020.
165	Kenya Electricity Generating Company	Payment of Employee Performance Bonus for July 2016 to June 2017 Evaluation Period for Kenya Electricity Generating Company (KENGEN)	Letter Ref. No. SRC/TS/SC/EC/3/17/16 Vol. II (84) dated 23rd January, 2020
166	Kenya Pipeline Company Limited	Payment of Kenya Pipeline Company Limited Staff Performance Incentive for the Financial Years 2015/2016, 2016/2017 and 2017/2018	Letter Ref. No. SRC/TS/KPC/3/17/26(68) dated 8th July, 2020
167	The National Treasury and Planning	Request for Advice to pay Allowances to Members of the Inter-Agency Taskforce on Merging of Industrial and Commercial Development Corporation, IDB Capital and Tourism Finance Corporation into Kenya Development Bank	Letter Ref. No. SRC/TS/AG/3/37/VOL. VII (121) dated 18h June, 2020

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
168	Council of Governors	Covid-19 Medical Emergency Allowance and Benefits for Frontline Healthcare Workers in the County Governments	Letter Ref. No. SRC/TS/COG/3/61/48 dated 14th May, 2020
169	Ministry of Agriculture, Livestock, Fisheries & Irrigation State Department for Crop Development	Collective Bargaining Agreement Between Bukura Agricultural College And Union Of National Research & Allied Institutes Staff Of Kenya (UNRISK)	Letter Ref. No. SRC/TS/BAC/3/17/58 (21) dated 17th July, 2019
170	Cooperative Tribunal	Allowance to the Secretary Co-operative Tribunal	Letter Ref. No. SRC/TS/CBT/3/3 VOL. VI (59) dated 23rd December, 2019
171	National Employment Authority	JE Grading structure for National Employment Authority	Letter Ref. No. SRC/TS/NEA/3/17/59(6) dated 28th May, 2020
172	Meru University of Science & Technology	Job Evaluation Salary structure for Public Universities	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th May, 2020
173	Karatina University	Job evaluation Salary Structure for Public Universities	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th May, 2020
174	National Communications Secretariat	Job Evaluation Results for the National Communications Secretariat (NCS)	Letter Ref. No. SRC/TS/SC/3/17/VOL.VII (60) dated 8th January, 2020
175	National Lands Commission	Request for review of current salary structure upon expiry of four(4) year review cycle	Letter Ref. No. Ref. No. SRC/TS/NLC/3/35/11 (64) dated 24th September, 2019
176	Judicial Service Commission	Job Evaluation for Judicial Service Commission	Letter Ref. No. SRC/TS/JSC/3/35/8 dated 24th September, 2019
177	County Government of Kilifi	Remuneration and benefits for County Public Service Board Members	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
178	County Government of Trans- Nzoia	Remuneration and Benefits for Staff serving in the County Government	Letter Ref. No. SRC/TS/CG/TZ/3/61/42 (21) dated 25th July, 2019
179	Water Sector Trust Fund	Appeal for re-categorization/review of the proposed model of gross salary structure for Water Sector Trust Fund (WSTF) formerly Water Services Trust Fund.	Letter Ref. No: SRC/TS/JE/SRSC/3/33/ 4 Vol. IX (49) dated 11th March, 2020
180	Simon Kimani Rugu-county Assembly of Turkana	Review of Remuneration and Job Grades by Turkana County Assembly Service Board	Letter Ref. No. SRC/TS/CG/TU/3/61/43 (11) dated 29th July, 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
181	County Government of TaitaTaveta	Remuneration and Benefits for Board Members of the County Public Service Board	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
182	Jaramogi Oginga Odinga University of Science & Technology	Evaluation Salary Structure for Public Universities	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th August, 2019
183	National Government Constituencies Development Fund (NG-CDF Board)	Job Evaluation for NG-CDF Board	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL. VIII (72) dated 6th August, 2019
184	Council of Governors	Request for Remuneration for the Board Members and Staff of County Corporations	Letter Ref. No. SRC/TS/COG/6/61/48 VOL. II (67) dated 8th July, 2019
185	Kenya National Innovation Agency	Salary structure with rationalized annual increments for the Kenya National Innovation Agency	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (88) dated 15th July, 2020
186	County Government of Nakuru	Harmonization of Salary for Members of Staff from Defunct Local Authorities	Letter Ref. No. SRC/TS/CG/NAK/3/61/31(41) dated 16th July, 2019
187	Kenya National Qualification Authority	Salary structure for the Kenya National Qualification Authority (KNQA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (87) dated 8th July 2020
188	Regional Centre in Ground Water Resources Education	Request for authority to pay top up for staff deployed to regional centre on Ground Water Resources Education, Training and Research	Letter Ref. No. SRC/TS/KNATCOM/3/3/1 (12) dated 8th August, 2019
189	Baringo County Government	Remuneration and Benefits for Board Members of CPSB	Letter Ref. No. SRC/TS/CGOVT/3/61 VOL.IV (42) dated 30th June, 2020
190	County Government of Kiambu	Remuneration and Benefits for Board Members of County Public Service Board	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
191	County Government of Kilifi	Remuneration for Board Members of County Public Service Board	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
192	Union of National Research & Allied institutes Staff of Kenya (UNRISK)	Implementation of Job Evaluation results: Basic Salary Structure for Kenya Marine & Fisheries Institute (KMFRI)	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 VOL. IV (67) dated 23rd August, 2019
193	Youth Enterprise Development Fund Board	Model Gross Salary structure for the Youth Enterprise Development Fund	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL. VIII (72) dated 1st August, 2019

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
194	Union of National Research & Allied institutes Staff of Kenya (UNRISK)	Implementation of Job Evaluation results: Basic Salary Structure for Kenya Industrial Research and Development Institute (KIRDI)	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 VOL. IV (68) dated 23rd August, 2019
195	Ministry of Interior and Co-ordination of National Government	Terms and Condition of Service for the Director General of the Kenya Coast Guard Services	Letter Ref. No: SRC/TS/DRRPS/ 3/26 Vol. VI (48) dated 15th November, 2019
196	Kenya Forestry Research Institute (KEFRI)	Implementation of JE results: Basic salary structure for KEFRI	Ref. No: SRC/TS/DRRPS/ 3/26 Vol. VI (48) dated 15th November, 2019
197	University of Nairobi	Implementation of SRC Job Evaluation Report to Public Universities	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th August, 2019
198	Nursing Council of Kenya	Job Evaluation Outcome	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (70) dated 15th June, 2020
199	Kenya Marine and Fisheries Research Institute	Request for guidance on Formula for the implementation of JE results : Basic Salary structure Phase I and II	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol. IV (56) dated 26th July, 2019
200	The Kenya Cultural Centre	Model Salary Structure for Kenya Cultural Centre	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL. IX (17) dated 14th January, 2020
201	Kericho County Government	Remuneration and Benefits for Board Members of County Public Service Board	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
202	Meru County Public Service Board	Request for Review of Remuneration for County Public Service Board Secretaries	Letter Ref. No. SRC/TS/CG/ME/3/61/26 (103) dated 27th January, 2020
203	Collins Omondi- Public Universities	Monthly Retainer for and benefits for Council Chairperson, Members and Corporation Secretaries of Public Universities in Kenya	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th August, 2019
204	Institute of Certified Public Accountants of Kenya (ICPAK)	Request for data on pay rate per hour for Accountants in different Job Groups	Letter Ref. No. SRC/TS/AG/3/37 Vol. VII (49) dated 25th September, 2019
205	Kirinyaga County Assembly	Request for advisory on Remuneration for the Acting	Letter Ref. No. SRC/TS/CG/KIR/3/61/15(105) dated 9th September, 2019

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
206	Murang'a University of Technology- Salim Shibwabo Shikanda	Harmonization of Salaries at Murang'a University of Technology	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th August, 2019
207	Commission for University Education	Implementation of the Job Evaluation Results	Letter Ref. No. SRC/TS/CUE/3/35/16(15) dated 28th January, 2020
208	National Gender and Equality Commission	Remuneration for Personal Guides for Public Officers with Disability	Letter Ref. No. SRC/TS/DRRPS/3/26 VOL V(88) dated 19th December, 2019
209	Alupe University College	Terms and conditions of service for Senior Management Alupe University	Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol IV(67) dated 28th August, 2019
210	Ministry of Energy	Request for one off Salary Payment – Equivalent to one month Basic Salary for FCPA Fernandes Barasa, Managing Director – KETRACO	Letter Ref. No. SRC/TS/SC/EC/3/17/16 Vol II dated 9th June, 2020
211	County Government of Kirinyaga	Remuneration Package for County Executive Committee Members	Letter Ref. No. SRC/CG/KIR/3/61/15 (110) dated 22nd November, 2019
212	Kenya Institute of Curriculum Development	Terms and condition of service for Dr. Julius Jwan, Director/CEO of Kenya Institute of Curriculum Development (KICD)	Letter Ref. No. SRC/TS/SC/3/17/ Vol. VI (64) dated 7th February 2020
213	University Fund	Job Evaluation for the University Fund	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (73) dated 15th June, 2020
214	Kenya Cultural Centre	Model Gross Salary Structure for Kenya Cultural Centre	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (17) dated 14th January, 2020
215	Union of National Research & Allied Institutes Staff of Kenya (UNRISK)	Implementation of JE Results: Basic Salary Structure for the National Museums of Kenya members of staff	Letter Ref. No. SRC/TS/SC/NM/42 (32) dated 14th January 2020
216	Kenya Ferry Services Ltd	Appeal for Harmonization of Management Staff Basic Salaries	Letter Ref. No. SRC/TS/KFES/3/56 (42) dated 23rd January, 2020
217	The Presidency - Head of Public Service	Re- Categorization of the Kenyatta International Convention Centre	Letter Ref. No.SRC/TS/JE/CSSC/3/33 dated 26th August, 2019

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
218	Union of National Research & Allied Institutes Staff of Kenya (UNRISK)	Implementation of JE Results: Basic Salary Structure for the National Museums of Kenya members of staff	Letter Ref. No. SRC/TS/SC/NM/42 (32) dated 21st February, 2020
219	Kenya Power	Pay and compensation for the managing Director and CEO of Kenya Power & Lighting Company	Letter Ref. No: SRC/TS/SC/EC/3/17/16 Vol II (87) dated 21st February, 2020
220	Office of the Director of Public Prosecution	Appeal on Job Evaluation Results and Salary structure for Public Officers in the Office of the Director of Public Prosecutions	Letter Ref. No.SRC/TS/JE/CIOT/3/33/5 VOL.IV(126) dated 19th February, 2020
221	Agro-Chemical and food Company limited	Proposed salary structure for Agro- chemical & Food company	Letter Ref. No. SRC/TS/ACFC/3/17/ 35 (43) dated 10th June, 2020
222	Media Council of Kenya	Job Evaluation and Grading for Media Council of Kenya	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (20) dated 15th January, 2020
223	Kenya National Trading Corporation	Appeal on Job Evaluation Grading for Kenya National Trading Corporation	Letter Ref. No. SRC/TS/JE/CSSC/3/33/4 Vol. IX (89) dated 15th January, 2020
224	Asset Recovery Agency	Job Evaluation and Grading for Asset Recovery Agency	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (19) dated 15th January, 2020
225	Tourism Regulatory Authority	Appeal on Job Evaluation Grading for Kenya Tourism Regulatory Authority	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (21) dated 15th January, 2020
226	National Cohesion and Integration Commission	Benefits accruing to the Chairperson and Members of NCIC	Letter Ref. No. SRC/TS/NCIC/3/35/15(41) dated 21st January, 2020
227	Tourism Regulatory Authority	Appeal on Job Evaluation Grading for Kenya Tourism Regulatory Authority	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (15) dated 10th January, 2020
228	Retirement Benefits Authority	Terms and Conditions of Employment for short term contracts	Letter Ref. No. SRC/TS/SC/RBA/3/17/14 (27) dated 22nd January, 2020
229	Independent Policing Oversight Authority	Terms and Conditions of Employment for short term contracts	Letter Ref. No. SRC/TS/IPOA/3/46 (116) dated 22nd January, 2020

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
230	Kenya Law Reform Commission	Appeal on Job Evaluation Grading for Kenya Law Reform Commission	Letter Ref. No. SRC/TS/JE/CS/3/33/1 vol. V (171) dated 10th January, 2020
231	KICD	Appeal on KICD Job evaluation Results	Letter Ref. No. SRC/TS/SC/3/17/ Vol. VI (64) dated 7th February, 2020
232	Ministry of ICT	Terms and Conditions of Service for the Office of Data Protection Commissioner	Letter Ref. No: SRC/TS/DRRPS/ 3/26 Vol. II dated 10th March, 2020
233	Kenya National Assurance Company	Model Gross Salary	Letter Ref. No. SRC/TS/JE/CSSC/3/33/2 Vol. IV (91) dated 31st January 2020
234	Sports Kenya	Review of Salary – Director General, Sports Kenya	Letter Ref. No: SRC/TS/SK/3/17/55 (8) dated 13th December, 2019
235	Union of National Research & Allied institutes Staff of Kenya (UNRISK)	Implementation of JE Results: Basic Salary Structure for Kenya Medical Research Institute(KEMRI)	Letter Ref. No. SRC/TS/SC/KEMRI/42 (32) dated 14th January, 2020
236	Kenya Civil Aviation Authority(KCAA)	Request for advice on the Review of salary structure for the staff of KCAA	letter Ref. SRC/TS/JE/SRSC/3/33/4 Vol. VIII dated 12th March, 2020
237	Tourism Regulatory Authority	Job Evaluation Salary Structure for TRA	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (30) dated 4th February, 2020
238	County Government of Kirinyaga	Salary progression for County Secretary	Letter Ref. No. SRC/TS/CG/KIR/3/61/15(113) dated 11th March, 2020
239	Kerio Valley Development Authority	Model gross salary for KVDA	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (47) dated 3rd March, 2020
240	National Centre for International Arbitration	Job Evaluation salary structure for Nairobi Centre for International Arbitration (NCIA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (68) dated 8th June, 2020
241	Technical and Vocational Education and Training Authority	New Salary structure for TVETA	Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (71) dated 15th June, 2020
242	University of Nairobi Enterprises and Services Limited	Request for UNES LTD Staff Salary Structure Advice	Letter Ref. No. SRC/TS/JE/CSSC/3/33/2 Vol. IV (94) dated 11th June, 2020

SALARIES AND REMUNERATION COMMISSION ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

S/No.	INSTITUTION	ISSUE	COMMUNICATION
243	Export Processing Zones Authority	Remuneration for A Personal Guide For Public Officers Living With Disability	Letter Ref. No. SRC/TS/NCPWD/3/18/(98) dated 27th May, 2020
244	County Public Service Board National Consultative Forum	Grading and Remuneration structure for County Public Service Board	Letter Ref. No. SRC/TS/CGOVT/3/61/Vol IV(42) dated 30th June, 2020
245	National Treasury	Implementation of Job Evaluation Results: Salary Structure for Intergovernmental Technical Relations Committee	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (68) dated 21st May, 2020
246	Kirinyaga Investment and Development Authority (KIDA)	Follow up on our Request for Approval of Salaries and Remuneration for Kirinyaga Investment and Development Authority (KIDA)	Ref. No. SRC/TS/CG/KIR/3/61/15(117) dated 3rd July, 2020
247	Kerio Valley Development Authority	Basic Salary Structure for Kerio Valley Development Authority	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (68) dated 12th May, 2020
248	Ministry of Education	Request for Approval of National Research Fund Salary Structure	Ref. No. SRC/TS/SC/3/17 VOL VII (93) dated 13th July, 2020
249	Makueni County Government	Remuneration and Benefits for the County Secretary	Letter Ref. No. SRC/TS/CG/3/33/6 VOL.III (29) dated 24th June, 2020
250	Public Service Commission	Appeal on Salary review for PSC secretariat	Letter Ref. No. SRC/TS/JE/CIOT/3/33/5/Vol. IV dated 13th August, 2020
251	Ministry of Energy	Request for approval to implement the amended salary notches for KETRACO Staff	Letter Ref. No. SRC/TS/EC/3//17/16 VOL. II (100) dated 3rd July, 2020
252	Media Council of Kenya	Job Evaluation Basic Salary structure for Media Council of Kenya	Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (67) dated 8th June, 2020
253	Coast Development Authority(CDA)	Implementation of Job Evaluation salary structure: Coast Development Authority(CDA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (67) dated 15th June, 2020
254	National Council for Law Reporting(NCLR)	Implementation of Job Evaluation salary structure: National Council for Law Reporting(NCLR)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (69) dated 15th June, 2020
255	TVET-CDACC	Implementation of Job Evaluation salary structure: institutions: TVET-CDACC	Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (72) dated 15th June, 2020

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
256	University Fund (UF)	Implementation of Job Evaluation salary structure: University Fund(UF)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (73) dated 15th June, 2020
257	Kenya Water Institute (KEWI)	Implementation of Job Evaluation salary structure: Kenya Water Institute (KEWI)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (74) dated 17th June, 2020
258	Nursing Council of Kenya (NCK)	Implementation of Job Evaluation salary structure: Nursing Council of Kenya (NCK)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (70) dated 15th June, 2020
259	Kenya Leather Development Council (KLDC)	Implementation of Job Evaluation salary structure: Kenya Leather Development Council (KLDC)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (68) dated 15th June, 2020
260	Technical and Vocational Education and Training Authority (TVETA)	Implementation of Job Evaluation salary structure: Technical and Vocational Education and Training Authority (TVETA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (71) dated 15th June, 2020
261	Asset Recovery Agency (ARA)	Implementation of Job Evaluation salary structure: Asset Recovery Agency (ARA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (66) dated 15th June, 2020
262	Kitui County Textile Centre (KICOTEC)	Job Evaluation for Kitui County Textile Centre (KICOTEC)	Letter Ref. No. SRC/TS/CG/KIT/3/61/18(67) dated 3rd July, 2020
263	Kenya Animal Genetics Resource Centre (KAGRC)	Implementation of Job Evaluation salary structure for Kenya Animal Genetics Resource Centre (KAGRC)	Letter SRC/TS/JE/CSSC/3/33/2 Vol IV(80) dated 5th August, 2019
264	Pest Control and Products Board (PCPB)	Implementation of Job Evaluation salary structure for Pest Control and Products Board (PCPB)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (76) dated 17th June, 2020
265	Tourism Regulatory Authority (TRA)	Implementation of Job Evaluation salary structure for Tourism Regulatory Authority (TRA)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (77) dated 17th June, 2020
266	Kenya National Trading Corporation (KNTC)	Implementation of Job Evaluation salary structure for Kenya National Trading Corporation (KNTC)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (75) dated 17th June, 2020
267	Agriculture Finance Corporation (AFC)	Implementation of Job Evaluation salary structure for Agriculture Finance Corporation (AFC)	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (77) dated 3rd July, 2020

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
268	Gatamathi Water and Sanitation Company	Request for the latest salary scales and allowances	Letter Ref. No. SRC/TS/CG/MUR/3/61/29(64) dated 10th June, 2020
269	Anti-FGM Board	Request for Review of the approved Salary structure and Allowances for Anti-FGM Board	Letter Ref. No. SRC/TS/CBT/3/3 Vol. VI (70) dated 21st May, 2020
270	State Department of Fisheries, Aquaculture and Blue Economy	Remuneration for Kenya Fisheries Advisory Council	Letter Ref. No. SRC/TS/DRRPS/3/26/VOL.VI (57) dated 18th June, 2020
271	Numerical Machining Complex	Implementation of Job Evaluation salary structure	Letter Ref. No. SRC/TS/JE/CSSC/3/33/2 Vol. IV(100) dated 19th June, 2020
272	Kenya Accreditation Centre	Request for review of remuneration	Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (78) dated 23rd June, 2020
273	Vihiga County Assembly	Request for Clarification and Advice on Staff/Attendants provided to the Speaker	Letter Ref. No. SRC/TS/CG/VH/3/61/45 (60) dated 18th June, 2020
274	Kenya Railways	Job Evaluation Results	Letter SRC/TS/CSSC/3/33/2 Vol. IV (99) dated 23rd June, 2019
275	Regional Centre on Ground Water Resource	Job Evaluation Grading Results for the Regional Centre on Ground Water Resource.	Letter Ref. No. SRC/TS/JE/PURTI/3/3/7 VOL IV (99) dated 9th June, 2020
276	Office of the Controller of Budget	Appeal on Job Evaluation Grading Results for OCOB	Letter Ref. No. SRC/TS/JE/CIOT/3/33/5 Vol. V (38) dated 30th June, 2020
277	County Government	Job Evaluation Grading structure and Remuneration for County Secretaries	Letter Ref. No. SRC/TS/CG/3/33/6 VOL.III (29) dated 24th June, 2020
278	Ministry of Agriculture, Livestock, Fisheries & Irrigation State Department for Crop Development	Collective Bargaining Agreement Between Bukura Agricultural College And Union Of National Research & Allied Institutes Staff Of Kenya (UNRISK)	Letter Ref No. SRC/TS/BAC/3/17/58 (21) dated 17th July, 2019
289	Egerton University	Advice on CBA Negotiations between Egerton University and UASU, KUSU and KUDHEIHA	Letter Ref. No: SRC/TS/UG/3/7 Vol. VII (48) dated 9th August 2019
280	Moi University	Collective Bargaining Agreements (CBAs) Between Moi University Council and the Three Unions (UASU, KUSU & KUDHEIHA)	Letter Ref. No: SRC/TS/UG/3/7 Vol. VII (47) dated 9th August 2019

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
281	Kenya Literature Bureau	CBA between Kenya Literature Bureau and Kenya Union of Printing, Publishing, Paper Manufacturers, Pulp and Packaging for the period July 2019- June 2023 and Management staff salary review	Letter Ref. No: SRC/TS/KLB/3/17/12 (35) dated 13th December 2019
282	Multi Media University of Kenya	Advice for the 2013-2017 Collective Bargaining Agreements (CBAs) Between Multi Media University of Kenya and the two unions representing University Staff (UASU and KUSU)	Letter Ref. No: SRC/TS/UG/3/7 Vol. VII (115) dated 13th December 2019
283	Kenya Medical Training College	Implementation of the Collective Bargaining Agreement and Harmonization of Salaries for Management Staff	Letter Ref. No. SRC/TS/ KMTCC/3/17/4 (459) dated 13th December 2019
284	Laikipia University	Internal CBA between Laikipia University Council and UASU, KUSU and KUDHEIHA	Letter Ref No. SRC/TS/UG/3/29 Vol. VIII (31) dated 13th March, 2020
285	Technical University of Mombasa	Appeal for 2013-2017 CBA for Technical University of Mombasa - University Academic Staff Union (UASU) chapter	Letter Ref. No. SRC/TS/UG/3/29 Vol. VIII (43) dated 5th June, 2020
286	Council of Governors	Kenya Union of Clinical Officers (KUCO) Collective Bargaining Agreement Negotiations	Letter Ref. No. SRC/TS/COG/3/61/48 VOL. II dated 26th August, 2020
287	Rongo University	Collective Bargaining Agreements (CBAs) between Rongo University Council and UASU, KUSU and KUDHEIHA (2013-2017).	Letter Ref. No. SRC/TS/UG/3/7 Vol. VII (82) dated 7th October, 2019
288	Machakos University	2013/2017 Internal Collective Bargaining Agreements (CBAs) between Machakos University Council and the three Unions representing employees.	Letter Ref. No. SRC/TS/UG/3/7 Vol. VII (81) dated 7th October, 2019
289	Sports Kenya	Sports Kenya Collective Bargaining Agreement (CBA) Negotiations with KUDHEIHA	Letter Ref. No. SRC/TS/SK/3/17/55 (8) dated 13th December, 2019
290	Kenya Airports Authority	Collective Bargaining Agreement (CBA) signing between KAA and Kenya Aviation Workers Union (KAWU).	Letter Ref. No. SRC/TS/KAA/3/17/39 (25) dated 13th December, 2019

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
291	Machakos University	Appeal: 2013/2017 Internal Collective Bargaining Agreements (CBAs) between Machakos University Council and the three Unions representing employees	Letter Ref. No. SRC/TS/UG/3/7 Vol. VIII (18) dated 12th February, 2020
292	Rongo University	Appeal: Collective Bargaining Agreements (CBAs) between Rongo University Council and UASU, KUSU and KUDHEIHA (2013-2017).	Letter Ref. No. SRC/TS/UG/3/7 Vol. VIII (19) dated 12th February, 2020
293	Jomo Kenyatta University of Agriculture and Technology	Request for advice on the proposed CBNs between the Council of JKUAT and the three unions representing university staff, UASU, KUSU AND KUDHEIHA (2017/2021).	Letter Ref. No. SRC/TS/UG/3/7 VOL. III (49) dated 18th June, 2020
294	Jaramogi Oginga Odinga University of Science and Technology	2017 - 2021 Collective Bargaining Agreements (CBAs) between JOOUST council and the three unions representing university staff.	Letter Ref. No. SRC/TS/UG/3/7 VOL. VIII (26) dated 10th March, 2020
297	Kenya Veterinary Vaccines Production Institute	Collective Bargaining Agreement (CBA) between KEVEVAPI and the Kenya Union of commercial, food and allied workers (KUCFAW) for the period 2020 – 2024.	Letter Ref. No. SRC/SC/3/17 VOL. VI (66) dated 10th March, 2020
298	Communications Authority of Kenya	Collective Bargaining Agreement (CBA) between CA and Communications Workers Union (COWU).	Letter Ref No: SRC/TS/CAK/3/17/41(27) dated 13th March, 2020
299	Kenya Ports Authority	Request for advice on the Collective Bargaining Negotiations between Kenya Ports Authority (KPA) & Dock Workers Union (2020/2023) and pay review for management staff.	Letter Ref. No. SRC/TS/KPA/3/17/55(17) dated 14th May,2020
300	Technical University of Kenya	Provisional Collective Bargaining Agreement between Technical University of Kenya Council and KUDHEIHA, KUSU and UASU	Letter Ref. No. SRC/TS/UG/3/7 VOL.VII (117) dated 13th December, 2019
301	South Eastern Kenya University	Advice on Collective Bargaining Agreement- 2013-2017 KUSU	Letter Ref. No. SRC/TS/UG/3/7 VOL.VII (116) dated 13th December, 2019

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S/No.	INSTITUTION	ISSUE	COMMUNICATION
302	Masinde Muliro Muliro University of Science and Technology	Appeal on Advice on CBA between Masinde Muliro Muliro University of Science and Technology and UASU and KUSU(2013/2017)	Letter Ref. No. SRC/TS/UG/3/7 VOL.VII (83) dated 7th December, 2019
303	Technical University of Mombasa	Technical University of Mombasa UASU chapter: Appeal on the 2013-2017 CBA	Letter Ref. No. SRC/TS/UG/3/29 Vol. VII (30) dated 4th July, 2019