

REPUBLIC OF KENYA



OAG



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY	
DATE: 18 APR 2023	Tuesday
TABLED BY: Hon. Owen Bayiga, Deputy Leader, Majority	
CLERK-AT THE-TABLE: Ann Shubuko	

REPORT

OF

THE AUDITOR-GENERAL

ON

**SALARIES AND REMUNERATION
COMMISSION**

**FOR THE YEAR
ENDED 30 JUNE, 2022**



Salaries & Remuneration
Commission
Rewarding productivity

SALARIES AND REMUNERATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

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

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2022**

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ABBREVIATIONS AND ACRONYMS

ABC	Allowances and Benefits Committee
APSEA	Association of Professional Societies in East Africa
ARCC	Audit, Risk and Compliance Committee
B.Ed.	Bachelor of Education
CBA	Collective Bargaining Agreement
CBN	Collective Bargaining Negotiation
CBS	Chief of the Order of the Burning Spear
CEO	Chief Executive Officer
CFS	Consolidated Fund Services
CISMC	Corporate Image and Stakeholder Management Committee
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
CSR	Corporate Social Responsibility
DAA	Director of Academic Affairs
EACC	Ethics and Anti-Corruption Commission
EBS	Elder of the Burning Spear
EPZ	Export Processing Zone
FY	Financial Year
GoK	Government of Kenya
GTZ	German Agency for Technical Cooperation
HELB	Higher Education Loans Board
HR	Human Resources
HRM	Human Resources Management
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information, Communication and Technology
IHRM	Institute of Human Resource Management
IPSAS	International Public Service Accounting Standards
JDAC	Job Descriptions Analysis Committee
JE	Job Evaluation
JESSC	Job Evaluation and Salary Structures Committee
JSC	Judicial Service Commission
KFS	Kenya Forest Service
KIA	Kenya Institute of Administration
KPA	Kenya Ports Authority
KRA	Kenya Revenue Authority
KRAs	Key Result Areas
KSG	Kenya School of Government
Kes	Kenya Shillings
KUDHEIHA Workers	Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied
LPFC	Legal and Policy Framework Committee
M.Ed.	Master of Education
MBA	Master of Business Administration
MGH	Moran of Golden Heart
MOU	Memorandum of Understanding

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MP	Member of Parliament
MPSY&G	Ministry of Public Service, Youth and Gender
MSc	Master of Science
NACADA	National Authority for the Campaign Against Alcohol and Drug Abuse
N/A	Not applicable
NT&P	National Treasury and Planning
NWBC	National Wage Bill Conference
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OGW	Order of Grand Warrior
PG	Post Graduate
PhD	Doctor of Philosophy
PSC	Public Service Commission
PWBM	Public Wage Bill Management
SRC	Salaries and Remuneration Commission
ToR	Terms of Reference
TSC	Teachers Service Commission
UN	United Nations
UoN	University of Nairobi
WBMC	Wage Bill Management Committee

1. KEY COMMISSION INFORMATION AND MANAGEMENT

a) Background information

The Salaries and Remuneration Commission (SRC) is established under Article 230 of the Constitution of Kenya, 2010, and operationalised by SRC Act, 2011. The Commission is domiciled in Nairobi County and has two directorates namely, Directorate of Remuneration Services and Directorate of Corporate Services, with three departments namely; Legal Services, Corporate Communications and Internal Audit and Risk.

b) Principal activities of the Commission

The mandate of the Commission as provided in the Constitution are to:

- 1) Set and regularly review the remuneration and benefits of all State officers; and
- 2) 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 SRC Act, 2011, to:

- 1) Inquire into and advise on the salaries and remuneration to be paid out of public funds;
- 2) Keep under review all matters relating to the salaries and remuneration of public officers;
- 3) Advise the national and county governments on the harmonisation, equity and fairness of remuneration for the attraction and retention of requisite skills in the public service;
- 4) Conduct comparative surveys on the labour markets and trends in remuneration to determine the monetary worth of the jobs of public officers;
- 5) Determine the cycle of salaries and remuneration review upon which parliament may allocate adequate funds for implementation;
- 6) Make recommendations on matters relating to the salary and remuneration of a particular State or public officer;
- 7) Make recommendations on the review of pensions payable to holders of public offices;
- 8) Perform such other functions as may be provided by the constitution or any other written law. The Commission, under SRC Act, Section 12, is further compelled to comply with the principle of equal remuneration to persons for work of equal value.

c) Vision, Mission and Core Values

The Commission's 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 service through research and analysis
3.	Core Values	Fairness Accountability Collaboration Integrity Innovation Transparency

d) Key management

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

- 1) Commission Secretary/Chief Executive Officer (CS/CEO)
- 2) Directors
- 3) Heads of departments

e) Fiduciary management

During the fiscal period to 30 June 2022, 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
- 4) Mr. James Sitienei – Head of Legal Services
- 5) Mr. Martin Musyimi – Head of Internal Audit
- 6) Mr. Anthony Mwangi – Head of Corporate Communication

f) Fiduciary oversight arrangements

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

g) Commission headquarters

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

h) Contacts information

Tel: +254 (20) 2710065/81/+254 794 587 903 / +254736712864

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 – @SRCKE: <https://bit.ly/3aJkVkB>

LinkedIn – Salaries and Remuneration Commission: <https://bit.ly/3zvnaTH>

YouTube – Salaries and Remuneration Commission: <http://tiny.cc/o3cjoz>

i) Commission Bankers

Principal Bankers

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

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Nairobi, Kenya

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

j) Independent auditor

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

k) Principal legal adviser

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

2. 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 service organisations. 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 and Sovereign Group.

Mrs. Mengich is a fellow of the Institute of Human Resource Management (IHRM) – Kenya and holds a Master of Science in Human Resource Management, Executive Development Programme from Cornell University, Advanced Management Programme from Strathmore Business School 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 the Regional African Satellite Communication Organisation (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 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). During this time, he moved the retirement age to 60 years; developed the Integrated Payroll and Personnel Database, Integrated Records Management System, Government Human

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	<p>Resource Information System, Framework for preparation of Schemes of Service, and Management Guides on Human Resource Planning and Policy Architecture; 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 (PG) 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; and Chartered Insurance Practitioner.</p> <p>He was the Commission’s Vice Chairperson from July 2021 to February 2022.</p>
 <p>Dr. Amani Yuda Komora</p>	<p>Dr. Komora is a member of the Commission, nominated by the Federation of Kenyan Employers. 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 HR.</p> <p>He has also worked at the Kenya Revenue Authority (KRA), where he rose through the ranks from Graduate Trainee to Assistant Commissioner Human Resources. Some of his notable achievements include: he played a key role in managing the transition from the Anti-Corruption Police Unit to the Kenya Anti-Corruption Commission 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.</p> <p>Dr. Komora holds a 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, 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.</p> <p>He is the Commission’s Vice Chairperson from February 2022.</p>

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**Dr. Leah Mumbua
Munyao**

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.

Dr. Mumbua is the immediate former pioneer Director of Academic Affairs (DAA) at 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. Dr. Mumbua possesses remarkable wealth of experience in strategic leadership in specialised training institutions in the public and private sector. While serving as the Director of the Kenya Institute of Management, she successfully spearheaded the transformation process leading to the establishment of the Management University of Africa, where she served as the pioneer Director, Institutional Development and Quality Assurance and Registrar, Academic and Student Affairs.

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 (PhD) - 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.





**John Kennedy
Monyoncho**



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. Mr. Monyoncho is


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	<p>currently pursuing a PhD at the UoN. He holds a Master of Business Administration (MBA) in Finance, Bachelor’s Degree in Economics from UoN, and a Bachelor of Science Degree in Statistics from Poona University, India.</p>
 <p>Margaret Sawe</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 organisations. These include; the County Government of Uasin Gishu as County Executive Committee Member (2013–2017), Sian Agriflora Limited as the Group HR Manager (2009-2013), Chevron(K)/Caltex, International Committee of the Red Cross (ICRC), and the Unga Limited.</p> <p>Her achievements in the organisations she served include; improvement of employee relations, development of organisational structures, HR policies and strategies in line with the organisations’ strategic plans, preparing and executing budgets for HR operations and providing advisory services on HR issues. Ms. Sawe is a licensed HR practitioner.</p> <p>She holds a master’s degree in Business Administration, UoN; PG Diploma, IHRM; and a Bachelor Education (Home Economics) Degree from Kenyatta University.</p>
 <p>Nelly Peris Ashubwe</p>	<p>Commissioner 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. Commissioner 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.</p> <p>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.</p> <p>She trained as a pupil at J. A. Guserwa and Company Advocates, where she later became an Associate. She is passionate 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>Commissioner Ashubwe holds a Diploma in Law from the Kenya School of Law, Law Degree from the UoN and a Bachelor of Education</p>

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	<p>Degree from Kenyatta University. She 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>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 chairs the Corporate Services Committee of the Commission. She is currently a Trustee of the Kenya Professionals Development Fund of APSEA.</p> <p>She was a board member of the Public Service Accounting Standards Board, Kenya, a Governing Council Member of the International Leadership University, and Trustee in Micro Enterprises Support Programme Trust. Others include, Chairperson of the Association of Women Accountants of Kenya, Treasurer and Council Member in APSEA representing the 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 organisations; and for Price Waterhouse as Auditor and Accountant. 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>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 service oversight and international natural resources management. Hon. Abdalla served for three consecutive terms as a nominated MP for the period 2003-2017.</p> <p>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. 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.</p> <p>In the 11th Parliament, Hon. Abdalla served as the Chair of Committee on Environment and Natural Resources where she successfully led the</p>

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	<p>review and enactment of natural resources sector legislation in line with the five-year deadline set in the CoK, 2010. Hon. Abdalla has 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 recognised her as a water sector Ambassador for her leadership in the enactment of the Water Act 2016. She was also recognised 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>Mr. Abdiwahab Abdullahi Abdi</p>	<p>Mr. Abdiwahab Abdullahi Abdi holds a Bachelor of Business Management Human Resource Management Option from Moi University, and currently finalizing a Master of Arts Degree Sociology, Egerton University, Mr. Abdi has a wealth of experience spanning over 14 years in strategy development, human resource management, project management and planning. He is a certified Strategic Management Analyst certified by the Global Academy of Finance and Management, Colorado USA. He also holds Certificate in Strategic Leadership and Management from University of Illinois Urbana Champaign, USA. In addition, Mr. Abdiwahab is a full member in good standing of both local and international Professional bodies Particularly Society for Human Resource Management (SHRM- USA), Institute of Human Resource Management-Kenya (IHRM), and Kenya Institute Management (KIM).</p> <p>In view of the above pursuits, he also merited Board Directorship of Kenya Veterinary Board where he served two Board Sub-Committees namely; Finance and Administration as well as Communication, Partnership and Stakeholder Engagement. Mr. Abdiwahab worked with County Land Management Board under the tutelage of the National Land Commission. He also worked for International Centre for Participatory Health and Environmental Research (ICPHER) as a consultant in the field of baseline studies /need assessment. ICPHER a consultancy firm offering different consulting services.</p>



**Ms. Elizabeth
Wangui Muchiri,
HSC**

Commissioner Wangui Muchiri is an accomplished Public Affairs, Governance and Security communications expert with 25 years of global work experience with senior roles in Government, NGO's, media, communications, and public relations.

As a Senior Communications Director, Wangui served in the Office of the President's Cabinet Affairs, the President's Delivery Unit and at the Ministry of Interior and Coordination of National Government. Her roles required a mastery of balance between political manifestos, public interest, and public service.

An avid networker with people from different agencies and departments in government and beyond. Wangui has been instrumental in numerous successful government communications campaign which include Huduma Number roll out campaign, The National Kenya census campaign, launch of Police Reforms national campaign, the security elections communications campaign, the Choose Kenya campaign, Pope John Paul II visit campaign to name a few.


Wangui chaired communication committees for police reforms and was also a member of a committee investigating sexual and gender-based violence in the National Police Service and the Kenya Prisons Service. The result of this has been the establishment of protocols and policy in dealing with these matters and a gender directorate that sits in the office of the Inspector General.

Wangui drove and implemented Africa's communication strategy for the Global Entrepreneurship Summit and President Obama's first state visit to Kenya on behalf of the government. Wangui was the mastermind behind the "Choose Kenya" campaign which Obama and the US State Department cited as one of the most innovative ways of branding a country and leveraging on a global icon for which she received the President of the US highest meritorious award.

Additionally, during her time outside the country, Wangui led ONE Africa's MDG campaign in South Africa, Malawi and Zambia in delivering over 200 000 signed petitions to the United Nations High-Level Panel. By the time she left, ONE Africa had been ranked the 4th most influential social brand in Africa by Forbes Africa.

She has also worked for the US Department of State in Pretoria

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	<p>where she helped keep the African Bureau in Washington aware of African perspectives on key issues as the depicter of the Africa Media Hub, and was awarded a Franklin Award, for Wangui Muchiri E. 2021 helping initiate the "Free African Media" portal, as well as a high merit award for the exemplary media support given to then-Secretary Hillary Clinton 7- nation African tour.</p>
 <p>Hon. Amb. Ukur Yatani Kanacho EGH</p>	<p>Hon. Amb. Ukur Yatani Kanacho has more than 27 years of experience in public administration, politics, diplomacy and governance in public service since 1992. Before his appointment as Cabinet Secretary for the National Treasury and Planning (NT&P), 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.</p> <p>At the height of his career (March 2013-August 2017), he served as a pioneer Governor of Marsabit County, the largest county in Kenya. 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 (UN) in Vienna. In this position, he aggressively pursued and advanced Kenya's foreign interests.</p> <p>He held senior leadership positions at various diplomatic and international agencies such as, the International Atomic Energy Agency, UN Organization on Drugs and Crimes, UN Industrial Development Organization, Vice Chairperson of UN Convention Against Transnational Organised Crime, Vice President of Convention on Crime Prevention and Criminal Justice, and chair of the African Group of Ambassadors, among others. Between 1992 and 2015, he served in different positions in Kenya's public administration, including a District Commissioner, where he sharpened his management and administrative skills.</p> <p>He has a Master of Arts in Public Administration and Public Policy, University of York, United Kingdom; and a Bachelor of Arts in Economics, Egerton University, Kenya.</p> <p>The alternate member is Mr. Francis Anyona.</p>



**Professor Margaret
Kobia PhD, MGH**

Professor Kobia is the Cabinet Secretary, Ministry of Public Service, Youth and Gender (MPSY&G). 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.



As the Chairperson of the PSC, she provided strategic leadership on policy direction regarding HR management and development in the public service. Prior to joining PSC, she was the founding Director General of 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 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.

In recognition of her distinguished service and contributions to national development, she was awarded the Order of Grand Warrior (OGW), and 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. Professor Kobia sits on a number of public service management boards.

At the international level, she is a member of the UN Committee of Experts on Public Administration, that advises UN Economic and Social Council; Vice President of the Commonwealth Association of Public Administration Management; member of the International Commission on Accreditation of Public Administration Education and Training Programmes; and Co-chair of the Effective Institutions Platform. As an active academic, Professor Kobia supervises PhD research students. Her research interests include: public service reforms, performance management training and knowledge management. Professor Kobia holds a PhD in HR Education, University of Illinois; M.Ed., Kenyatta




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	<p>University; and B.Ed., UoN.</p> <p>The alternate member is Ms. Catherine Wahome.</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 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. Justice (Rtd) Kihara attained his Bachelor of Law Degree from UoN and holds a PG Diploma in Law from the Kenya School of Law.</p> <p>The alternate member is Ms. Christine Agimba.</p>
 <p>Anne Rwamba Gitau, MBS</p>	<p>Mrs. Anne Rwamba Gitau, MBS, 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. Mrs. Gitau previously worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank and Hawkins Associates before joining the Commission.</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 holds a Master's Degree in Business Administration from the University of Nairobi and a Bachelor of Education Degree from Egerton University. She is also a Certified Human Resource Practitioner (CHRP).</p>

3. MANAGEMENT TEAM

 <p>Anne R. Gitau, MBS Commission Secretary/Chief Executive Officer</p>	<p>Mrs. Anne Rwamba Gitau, MBS, 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. Mrs. Gitau previously worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank and Hawkins Associates before joining the Commission.</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 holds a Master’s Degree in Business Administration from the University of Nairobi and a Bachelor of Education Degree from Egerton University. She is also a Certified Human Resource Practitioner (CHRP).</p>
 <p>Margaret Njoka Director, Corporate Services</p>	<p>Ms. Njoka is the Director of Corporate Services, 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.</p> <p>She is a Certified Public Accountant (K), Credit Management Professional and a qualified HR and administration practitioner. Ms. Njoka has over 15 years of experience in finance and HR in senior management in both public and private sector.</p>
 <p>Dr. Hillary Patroba, Director, Remuneration Services</p>	<p>Dr. Hilary Patroba is the Director, Remuneration Services, appointed to the position in January 2020. His experience spans public and private sector organisations. He holds a PhD in Economics from Stellenbosch University.</p>

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 <p>James Sitienei, Head, Legal Services</p>	<p>Mr. Sitienei is the Head of Legal Services. He holds a Bachelor’s and Master’s degrees in law and is an advocate of the High Court of Kenya. He has more than 20 years of experience in the private and public sectors.</p>
 <p>Anthony Mwangi, Head, Corporate Communications</p>	<p>Mr. Mwangi is the Head of Corporate Communications, with more than 20 years of experience. He possesses a Bachelor’s and Master’s degrees in Mass Communication and Journalism.</p> <p>He has past work experience in the communications field with the United Nations system, international organisations, civil society organisations and the private sector, having also worked in some countries at the international level.</p>
 <p>Martin Musyimi Head, Internal Audit</p>	<p>Mr. Martin Musyimi is the Head of Internal Audit, appointed to the position on January 2013. He holds a Master’s Degree in Business Administration from United States International University. He is a Certified Information Systems Auditor (CISA) and a Fellow of Chartered Certified Accountants (FCCA). His experience spans private and public sector organisations.</p>

4. CHAIRPERSON'S STATEMENT

The public service wage bill in absolute terms has been on an upward trend resulting from expansion of services to the citizenry and higher pay to employees. Expansion of public service coverage will continue in the context of achieving the Big Four Agenda and other sustainable development goals.

The wage bill will, therefore, continue to rise in an environment of revenue and financing constraints and the need for higher public investment. Competing expenditures require a strong focus on government spending efficiency, including the wage bill.

During the financial year, the Commission focused on key strategic areas to deliver its mandate and in particular, the pay determination principles as set out in Article 230(5) and SRC Act, 2011. These are: affordability and fiscal sustainability of the wage bill; attraction and retention of requisite skills; recognition of productivity and performance; fairness and transparency; and equal remuneration to persons for work of equal value. Pursuant to these principles, the Commission delivered on several key initiatives, a few of which are highlighted below.

The Commission reviewed and set remuneration and benefits for State officers for the Remuneration Review Cycle 2021/22–2024/25. To inform the review, the Commission completed job evaluation and grading, salary survey and subsequently, set remuneration and benefits for State officers based on the pay determination principles.

The Commission commenced on a project to streamline the management and administration of allowances to improve transparency, accountability, equity and fairness, thereby, ensuring that the total public compensation bill is affordable and fiscally sustainable.

During the financial year, the Commission received submissions from public service institutions on the allowances currently paid at the institutions. The Commission completed the analysis on the allowances and will thereafter engage stakeholders before issuing advice on the allowances.

The Commission, in its role as an actor and coordinator of the 8th Summit wage bill resolutions, in collaboration with other actors, focused on the implementation of the resolutions. Out of 15 resolutions, seven are fully implemented as at the end this financial year.

The resolutions are expected to contribute to a fiscally sustainable wage bill through; improved fiscal space to accommodate a growing wage bill, prudent use of public resources, stable labour environment, efficient and effective public service that is accountable to the citizens, improved delivery of the government agenda through a robust performance management, productivity and reward strategy; and a public service culture that espouses the National Values.

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Further, the Commission developed a policy guideline and framework to reward productivity and performance in the public service. Input from stakeholders was received and is at the final stages, with additional stakeholder feedback.

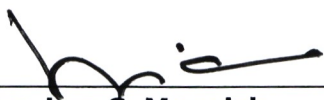
Implementation of this policy guideline and framework will contribute to improved productivity and performance in the public service, which are key drivers in economic growth and service delivery.

I acknowledge all our stakeholders, who participated in numerous physical and virtual webinars, workshops and clinics, for their valuable contribution to the Commission as it implements its mandate.

On behalf of the Commission, I sincerely thank you and assure all stakeholders of our continued and unwavering collaboration in delivering our respective mandates.

I also extend my sincere gratitude and deep appreciation to the members of the Commission and secretariat staff for ensuring that the Commission met its mandate whilst embracing collaboration and stakeholder engagement in all key activities.

Lastly, as the country implements the Big Four Agenda and the Third Medium Term Plan of Vision 2030, the Commission is committed to contribute towards the realisation of the country's goals through the delivery of its mandate, in collaboration with stakeholders.



Mrs. Lyn C. Mengich

Chairperson

Date: 2nd December, 2022

5. REPORT OF THE CHIEF EXECUTIVE OFFICER

In looking back to the financial year, the Commission conveys its gratitude to the internal and external stakeholders that contributed to the immense achievements that were realised in line with SRC's Strategic Plan 2019/20–2023/24.

We cement a key place for our stakeholders as major players in the realisation of our constitutional mandate. During the year, several key collaborative engagements were held with stakeholders with a view to developing and enriching the Commission's policy and legal frameworks.

These were; allowances policy guideline, public wage bill, productivity and performance, job evaluation for State and public officers, the draft SRC (Remuneration and Benefits of State and Other Public Officers) Regulations 2022, and collective bargaining negotiations.

The Draft SRC Regulations underwent wide stakeholder engagement before submission to the National Assembly for approval. The deliberations at the National Assembly signalled the need for continued engagement with stakeholders so as to reach a consensus prior to its issuance.

The Commission endeavoured to promote an inclusive approach towards productivity improvement in the public service. In fulfilment of the constitutional principle set out in Article 230(5)(c) of the Constitution of Kenya, 2010, the Commission developed a framework for recognising productivity and performance in the public service.

On Collective Bargaining Negotiations (CBN), the Commission provided advice to 33 public institutions. Close collaboration was also realised with the Kenya School of Government (KSG) in building the capacity of public service institutions on CBN. We are pleased to note that 420 public officers were trained on CBN.

In addition, collaborative meetings were held with the State Department of Public Service and other institutions to develop policy and legal frameworks and establish a body to negotiate on CBN matters on behalf of the government, and thereby help to harmonise labour laws.

I sincerely applaud the secretariat staff for working relentlessly to complete the job evaluation of 33,000 jobs from across the public service under the third remuneration review cycle. This was indeed a strenuous and mammoth task, concluded to the admiration of the entire Commission.

SRC's strategic plan has outlined the importance of automating internal and external digital processes and systems to promote efficiency and effectiveness. The digital systems developed included, an integrated job evaluation system, a monitoring and evaluation system, an electronic document management system, an Intranet for internal work flow processes, a bulk SMS messaging portal and an SRC App.

There is an expectation of increased adherence to SRC circulars, especially with the roll out of the monitoring and evaluation system. The Commission shall formally unveil these digital systems in the next financial year.

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To boost awareness and visibility, the close collaboration with the media led to better coverage of SRC's policy positions. SRC's brand image and profile continues to gain better understanding.

Under our corporate social responsibility (CSR) initiatives, a visit to a children's home and donating blood brought immense satisfaction to the beneficiaries. SRC's CSR encourages staff to imbibe a spirit that supports vulnerable groups in society and environmental sustainability.

The Commission reiterates its commitment to deliver its mandate for the benefit of taxpayers. Ours is a constitutional Commission that is a vanguard for *mwanachi's* welfare and wellbeing. We look forward to a robust next financial year.



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 2nd December, 2022

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REVIEW OF PERFORMANCE FOR THE FINANCIAL YEAR 2021/2022

Section 81 Sub-section 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 2019/2020 – 2023/2024. These KRAs 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

The Commission developed its annual work plan based on the above five KRAs. The assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The achievement of the performance targets set for the Financial Year (FY) 2021/2022 is as below:

Table 1: Analysis of achievement of performance targets for the FY 2021/2022

Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
KRA 1: Fiscal sustainability of public service wage bill	To contribute to achieving and maintaining an affordable and fiscally sustainable remuneration regime	Approved Technical and Steering Committees' progress reports	Develop and implement collaborative framework on fiscally sustainable public service wage bill	Two (2) Technical Committee meetings of state actors implementing the 5th Summit Resolutions for the National Wage Bill Conference, 2019 were held and two (2) progress reports developed on the implementation.
		Number (15) of 8th Summit Resolutions under implementation	Coordinate and track implementation of Summit resolutions on national wage bill conference	(i) Out of fifteen (15) resolutions, seven (7) resolutions have been fully implemented. Among the completed resolutions are two (2) resolutions where SRC is the lead actor. (ii) Of the remaining seven (7) resolutions three (3) have made reasonable progress while four (4) are at preparatory stages.
		Approved Remuneration Guidelines for Public Service	Develop and implement Remuneration Guidelines for	Draft Remuneration Guidelines for Public Service was approved and awaits the enactment of the SRC

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
			public service	regulations submitted to the National Assembly issuance.
		Wage determination and forecasting model	Develop wage determination and forecasting model	Concept Paper on the development of County Government Wage Bill Determination and Forecasting model prepared.
	To reward productivity and performance in the public sector	Approved implementation policy guidelines for rewarding productivity and performance in commercial state corporations	Finalize the guidelines and implementation framework for recognizing and rewarding productivity and performance.	The policy guideline was developed. Stakeholder engagement with the National Treasury, SCAC and select state corporations were held.
		Sector Specific incentive schemes	Develop sector specific recognition incentive schemes in liaison with stakeholders	Framework for recognising productivity and performance was developed
		Piloted productivity measures in commercial state corporations	Contribute to capacity building, development and rollout of productivity improvement programmes and measurement in the public sector	24 commercial state corporations and select service state corporations were selected for piloting of productivity measurement. 44 institutions were sensitized during the FY.
		Approved curriculum		Curriculum was developed and approved by KSG.
		No. of public officers trained		A total of 163 participants drawn from 36 institutions
KRA 2: Remuneration and Benefits	To contribute to achieving equitable, affordable and fair remuneration and benefits	Operationalized SRC JE System	Operationalization of the SRC JE System	Calibration and testing of the JE system was undertaken in 3 phases and covered 1600 jobs across the 27 JE Grades (G – A1). Commissioning and go-live of the system was completed.
		A data base of all evaluated		Testing of JE system was completed. Data Migration

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
		Public service jobs		(legacy job evaluation grading results and salary data) was undertaken prior to commissioning and go live.
		Approved JE Review Guidelines	Update JE Review Guidelines	Guideline for Review ("Appeals") of Job Evaluation Results for the Public Service was approved and issued
		No. of trained Institutions and capacity building reports	Build capacity of public service in Job Evaluation	Two institutions were trained at KSG
		Institution specific job evaluation reports	Carry out institution specific Job Evaluation upon request by public service institutions	SRC undertook JE for three institutions the Office of the Data Protection Commission, Sports, Art and Social Development Fund and Kenya Space Agency.
		Sector based model salary structures	Design Sector Based Remuneration Structure	Model salary structures were developed to facilitate projection of KES. 82 billion. Extract of a revised model salary structure were developed to inform advisory for Kenya Pipeline Corporation.
		Continuous development of institution specific salary structures	Design Sector Based Remuneration Structure	150 cases were concluded during the period against 175 received translating to case clearance rate of 86%.
		JE Clinics Feedback Reports	Harmonization of JE Grading, Finalization & Launch of JE Results and	Reports for all the sectors were developed and approved. The reports informed the sector-based reports which were approved by SRC.
		Harmonized grading structure for public service institutions	Communication of JE Results	Harmonization of JE grading structures within institutions and sectors was completed and approved. Review and approval of overall JE results within sectors was completed.
		JE grading institutional		Institutional JE reports were developed and issued to

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
		reports		institutions
		Consolidated sector-based Job Evaluation reports		SRC developed and approved JE sector reports which were issued to employing institutions.
		Management of JE Reviews		Reviewed JE for 20% of institutions that requested for JE Review.
		% of requests concluded within the service charter timelines	Review of requests on allowances and benefits	Two hundred and twenty-six (226) cases were received of which 150 were advised. This translate to a case clearance rate of 66%.
		Approved and communicated Allowances policy guideline	Develop allowances policy guideline	Allowances Policy Guideline was developed and communicated to public Institutions
		No. of public officers sensitized on Allowances policy guidelines	Implementati on of the allowances guideline	1000 participants drawn from 404 public institutions were sensitized
		Number of Stakeholders engaged on Allowances policy guidelines and Engagement Report		1000 participants drawn from 346 institutions were engaged during sensitization on Allowances Policy Guideline and the guideline was uploaded in the SRC website for the general public
To enable the public service to achieve competitive remuneration and benefits	Approved study report	Undertake Baseline Survey on Scarce and Rare skills in the public service	Draft report developed on Baseline Survey on Scarce and Rare skills in the public service	
To promote a predictable and stable labour environment	No. of public officers sensitized on Collective Bargaining Negotiations	Collaborate with stakeholders to sensitize Public Officers and build capacity on labour	The Commission collaborated with KSG in capacity building of 533 public officers on CBNs. Participants were drawn from Public Universities (168), County Governments (222) and State Corporations (143)	

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
			relations in the public service	
		% of requests concluded within the service charter timelines	CBN Advisories	36 cases were concluded during the period against 51 received translating to case clearance rate of 71%.
	To access real-time data for decision making and compliance	Updated and timely quarterly data	Collect, analyze and store data	Repository of wage bill data created and updated on quarterly basis.
		Quarterly Research Papers	Undertake research on a topical or emerging issue or trend within the remuneration regime to inform policy	Three research briefs on topical issues were undertaken namely: (i) Brief on labour market salary surveys; (ii) Report on compliance awards on compliance with public finance management; and (iii) Utilization of Sitting and Daily Subsistence Allowance in County Assemblies.
		Quarterly wage bill Bulletin	Develop Quarterly Bulletin on Wage Bill	Q1, Q2 and Q3 wage bill bulletins were developed and presented to the Commission.
KRA 3: Policy and legal framework	To reinforce the Commission's mandate	Approved Public Service Remuneration and Benefits Policy Guidelines, 2021	Develop Public Service Remuneration and Benefits Policy Guidelines 2021	Public Service Remuneration and Benefits Policy Guidelines 2021 was finalized
		Public Sector Remuneration and Benefits Bill and Regulations	Develop the Public Sector Remuneration and Benefits Bill and Regulations	The Public Sector Remuneration and Benefits Policy Guideline was developed and aspects that require legislation were identified.

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
		Number of laws and bills that impact on the mandate of the Commission reviewed	Monitor legislative developments	Continuously reviewed all bills tabled in Parliament. For instance, the bill on Public petition regarding establishment of retirement package for the Auditor General and the Foreign Service Bill
	To ensure adherence to remuneration and benefits as set and advised by the Commission	Number of institutions capacity build	Sensitization and capacity building of public institutions.	Sensitization and capacity building undertaken for twenty-two (22) county executive and fifteen (15) county assemblies
		Reports on compliance to Commissions advisory in 24 institutions (9 County Governments and 15 Public Universities)	Undertake compliance checks in public sector institutions	The Commission undertook compliance in thirty-five (35) public institutions and a report on the level of compliance for the counties and institutions visited developed and county specific issues communicated to the respective counties.
KRA 4: Collaboration and partnerships	Collaboration and Partnerships	Stakeholders engaged in initiatives implemented within Stakeholder Management Strategy and Policy	Engage stakeholders on a framework for partnerships and collaborations	Fourteen (14) Stakeholder engagements held.

6. 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, 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:

1. Formulation and approval of the Commission's vision, mission, core values, strategy and work plans;
2. Approval of the annual budget and financial statements; and
3. 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 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 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

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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.

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 oversight of internal controls and risk management.

Commission Meetings

The Commission and its Committees meet regularly in accordance with weekly and monthly schedules. Following the miscellaneous amendment to SRC Act, 2011, Members serve on a full-time basis earning a salary from the Consolidated Fund Services (CFS). The three ex-officio Members earn a sitting allowance for meetings they attend up to a maximum of eight meetings per month.

Commission Committees

The Commission has a structured system of operation made up of Committees, which assist in discharging its mandate, responsibilities and obligations. The Commission delegates specific functions to selected Committees with defined formal Terms of Reference (ToRs), without abdicating its ultimate responsibility. The ToRs clearly identify matters reserved for the Commission and Committees. The Committees make recommendations to the Commission 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 cognisant of the fact that collectively, Members have sufficient qualifications and experience in fulfilling the duties of the respective Committees.

The Committees' 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.

The Commission has 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 John K. Monyoncho. Members included, CPA. Sophie Moturi, Nelly P. Ashubwe

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and Abdiwahab A. Abdi. The Committee held a total of 39 meetings during the financial year.

b) Job Evaluation and Salary Structures Committee

The Job Evaluation and Salary Structures Committee (JESSC) oversaw 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 Elizabeth W. Muchiri, Amina Abdalla and Prof. Margaret Kobia as Members. The Committee held nine meetings during the financial year.

c) Allowances and Benefits Committee

The mandate of the 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 guidelines direction on allowances in the public service. Margaret Sawe chaired the Committee, with other Members being, Dr. Mumbua Munyao, Hon. Amb. Ukur Yatani and Prof. Margaret Kobia. The Committee held 15 meetings during the financial year.

d) 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 Nelly P. Ashubwe, with, Dr. Amani Y. Komora, Amina Abdalla and Hon. Justice (Rtd) Paul Kariuki Kihara as Members. Commissioner John K. Monyoncho was a Member of this Committee up to February 2022, while Commissioner Dr. Amani Y. Komora joined the Committee in the same month. The Committee held 11 meetings during the financial year.

e) 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 media and communications to stakeholders. Dr. Leah M. Mumbua chaired the Committee, with Dr. Amani Y. Komora, Margaret Sawe and Elizabeth W. Muchiri as Members. Vice Chairperson Dalmas Otieno was a Member of this Committee up to February 2022. The Committee held eight meetings during the financial year.

f) 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, HR management and financial services. It was chaired by CPA. Sophie Moturi, with Members being, Dr. Leah M. Mumbua, Margaret Sawe and Abdiwahab Abdi. The Committee held 21 meetings during the financial year.

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g) 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. CPA. Jane Muthaura chaired the Committee. Other Members included, CPA. James Sambu, John K. Monyoncho and Hon. Amb. Ukur Yatani. Both CPA. Muthaura and CPA Sambu are independent Members serving on part-time basis. Commissioner Monyoncho joined the Committee in February 2022 and replaced Commissioner Dr. Amani Y. Komora. The Committee held seven meetings during the financial year and participated in six Commission meetings to present the Committee’s report.

h) Commission meetings

During the year, the Commission held 195 meetings, comprising of 88 Commission meetings and 110 Committee meetings, as reflected in the table below.

Table 2: Analysis of Commission and Committee Meetings

No.	Name	COMM	CSC	JESSC	ABC	WBMC	CISMC	LPFC	ARCC
1	Mrs. Lyn Mengich	84	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Hon. Dalmas Otieno	47	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Dr. Amani Komora, PhD	86	N/A	7	N/A	N/A	8	4	3
4	Mr. John K. Monyoncho	72	N/A	1	N/A	34	2	6	2
5	Nelly Peris Ashubwe	79	N/A	N/A	N/A	35	N/A	11	N/A
6	Dr. Mumbua Munyao, PhD	75	11	2	-	N/A	8	N/A	N/A
7	CPA Sophie Moturi, MBS	75	17	1	10	31	N/A	N/A	N/A
8	Ms. Margaret Sawe	80	17	2	14	N/A	8	N/A	N/A
9	Mr. Abdiwahab Abdi *	31	8	N/A	N/A	12	N/A	N/A	N/A
10	Ms. Wangui Muchiri, HSC*	21	N/A	4	N/A	N/A	3	N/A	N/A
11	Hon. Amina Abdallah, CBS	73	9	2	N/A	N/A	N/A	2	N/A
12	Ms. Christine Agimba	78	N/A	N/A	N/A	N/A	N/A	9	N/A
13	Mr. Francis Anyona, MBS	72	N/A	N/A	14	N/A	N/A	N/A	4
14	Mrs. Catherine Wahome	67	N/A	4	13	N/A	N/A	N/A	N/A
Independent Audit Committee Members									
1	FCPA Jane Wanja Muthaura	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7
2	CPA James Kugo Sambu	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7
	Total meetings held	88	21	9	15	39	8	11	7

Notes:

- N/A (Not Applicable) means that a specific member of the Commission was not a member of that committee;
- The Commission held 88 meetings during the period under review;
- Commissioner Abdiwahab Abdi joined the Commission in January, 2022 while Commissioner Wangui Muchiri joined in March, 2022; and
- Commissioner Christine Agimba was an alternate for the Attorney General, while Commissioners Francis Anyona and Catherine Wahome are alternates for the Cabinet

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Secretaries National Treasury, and Ministry of State for Public Service Youth and Gender, respectively.

Statement of compliance and conflict of interest

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 interest of the Commission 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 the 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 the implementation of a 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 Department

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 categorised 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.

7. MANAGEMENT DISCUSSION AND ANALYSIS

7.1. Strategic direction

The Commission is currently implementing its second Strategic Plan 2019/20 – 2023/24, and which 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 realise the stated objectives. These activities support the following five KRAs; fiscal sustainability of public service wage bill; remuneration and benefits; policy and legal framework; collaboration and partnerships; and institutional capacity.

7.2. Operation Performance Analysis

The KRAs are the performance areas prioritised by the Commission to achieve its mandate and deliver value to its stakeholders. The following activities were implemented during the financial year:

7.2.1. Affordability and fiscal sustainability of the public service wage bill

a) National Wage Bill Conference, 2019

The Commission convened a National Wage Bill Conference (NWBC) from 26 to 28 November 2019, under the theme, "*Transforming Kenya's Economy through a Fiscally Sustainable Public Service Wage Bill*". The conference brought together key stakeholders from the national and county governments, private sector, civil society and non-State actors. The conference focused on achieving a fiscally sustainable wage bill, and proposed strategies to improve spending efficiencies on the public wage bill.

The conference recommended 15 resolutions, which were adopted by the Eighth Summit and are currently being implemented through an intergovernmental multi-agency team chaired by the Cabinet Secretary in the Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes, and the Chairperson of the Council of Governors. SRC and the Intergovernmental Relations Technical Committee (IGRTC) are coordinating the implementation of the resolutions.

During the period under review, two technical committee meetings of State actors implementing the Eighth Summit resolutions, were held on October 2021 and February 2022, and discussed the progress on the implementation of the resolutions. The meetings were chaired by SRC and co-chaired by IGRTC.

Out of 15 resolutions, 7 have been fully implemented. Among the completed resolutions, SRC was the lead actor for 2 resolutions. Of the remaining 7 resolutions, 3 have made reasonable progress, while 4 are at preparatory stages.

b) Public Service Remuneration and Benefits Policy Guideline

During the period under review, the Public Service Remuneration and Benefits Policy Guideline was reviewed to address the emerging challenges in the management of the public wage bill, including non-compliance to the Public Finance Management (PFM) Act,

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2012; non-compliance with SRC advice; double compensation through automatic wage increase and negotiated pay; and future situations such as Covid-19, which have an impact on employment and wages, including facilitation of employees to work from home.

The review was necessitated by the need to address the current existing policy gaps in the following areas: management of allowances and benefits in the public service; a framework on recognition of productivity and performance; remuneration guidelines in the public service; strategy on attraction and retention of critical and rare skills; and policy on consolidated versus non-consolidated pay. Stakeholder engagements was undertaken on the draft policy, which will then be formally launched.

c) Wage bill ratios

The current public service wage bill consumes a larger percentage of revenue than the target set in the PFM Act, 2012, and a larger percentage of GDP compared to the average for developing countries.

Table 1: Affordability and sustainability ratios

Economic Indicators (KES. Millions)	2016/17	2017/18	2018/19	2019/20	2020/21*	2021/22+
	2017	2018	2019	2020	2021	2022
Compensation of Employees/Total Wage bill	670,762	784,526	851,683	944,890	998,643	1,055,454
GDP Real/Constant Price	7,885,521	8,330,891	8,756,946	8,735,040	9,391,684	9,861,268
GDP Nominal/Current Price	8,483,397	9,340,307	10,237,727	10,716,034	12,098,201	13,658,640.95
Total Ordinary Revenue	1,439,570	1,522,276	1,705,094	1,795,977	1,783,778	2,038,678
Total Revenue (Including Grants)	1,661,785	1,804,762	2,042,969	2,255,535	2,268,511	2,281,562
Employment ("000")						
Total Public Sector Employees	833.1	842.9	865.2	884.7	923.1	963.2
Ratios (Per Cent)						
Wage bill to Nominal GDP (Benchmark Target: 7.5%)	7.91	8.4	8.32	8.82	8.25	7.73
Wage bill to Ordinary Revenue	46.59	51.54	49.95	52.61	55.98	51.77
Wage bill to Total Revenue (PFM Target: 35%)	40.36	43.47	41.69	41.89	44.02	46.26
Wage bill to Recurrent Expenditure (PFM Target: 30%)	40.48	37.65	35.86	40.4	36.89	36.62
Growth (Per Cent)						
Growth in Wage Bill	7.79	16.96	8.56	10.94	5.69	5.69

*Implies provisional/estimates; +implies projections

Source of data: The Economic Survey 2020, 2021 & 2022

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To release resources for investment in the priority areas, the wage bill to revenue and to GDP ratios must take a trajectory towards the achievement of the target ratios.

d) Development of the automated monitoring and evaluation system

During the period under review, the Commission developed an automated Monitoring and Evaluation System. Piloting of the system is ongoing. The system will enhance the Commission's coverage in monitoring and evaluating the implementation of policies and guidelines on remuneration and benefits; provide a channel for feedback mechanisms between the Commission and public institutions; and ensure the collection of data on remuneration and benefits from public institutions.

e) Ensuring adherence to remuneration and benefits as set and advised by SRC

The Commission undertook several initiatives during the financial year. This included, visiting 22 county executives comprising chief officers, members of County Public Service Boards (CPSB), directors of human resource management, and payroll managers, among others, within the county executives. SRC also visited 15 county assemblies comprising County Assembly Service Board (CASB) members, directors, managers and officers in human resource management, finance and accounting, and ICT.

The Commission undertook monitoring and evaluation of implementation of its advice in 35 public institutions, which included 21 public universities, 4 county governments, 3 Constitutional Commissions and Independent Offices, and 7 State corporations. Reports on the level of implementation of SRC advice for the institutions visited were developed and issued to specific institutions for remedial action to be undertaken.

The Commission initiated Memorandum of Understanding (MOUs) between PFM institutions. In this regard, SRC and the Ethics and Anti-Corruption Commission (EACC) finalised and signed an MOU in February 2022, with the implementation currently ongoing. SRC and the Office of the Auditor General (OAG) finalised an MOU and agreed to proceed to implement. Further, SRC also finalised MOUs with the Commission on Revenue Allocation (CRA) and the Controller of Budget (OCOB), awaiting the countersigning by the leadership of these institutions in the next financial year.

7.2.2. Attraction and retention of requisite skills

Remuneration and benefits are key drivers of attraction and retention. The Commission ensures that remuneration and benefits in the public service enables attraction and retention of requisite skills through labour market salary surveys in the public and private sectors.

A study by SRC in 2018 revealed a high retention rate of 95 per cent of employees within the public service. SRC carried out another salary survey in the public service in 2020 to establish compensation levels and trends, and which revealed a 90 per cent retention rate of employees in the public service. The high retention is attributable to high job security, opportunities for growth and a good work environment.

Further, SRC undertook labour market salary surveys in the private sector in 2021 to gauge remuneration and benefits levels and ensure a fair balance in the private and public sector

remuneration and benefits. Implementation of the findings of the labour market salary surveys is subject to affordability and fiscal sustainability.

7.2.3. Recognising productivity and performance

a) Draft framework for recognising and rewarding productivity and performance

SRC developed a draft framework for recognising and rewarding productivity and performance, which forms the basis upon which SRC will advise public service institutions on its constitutional mandate of recognising and rewarding productivity and performance. The draft framework has been subjected to stakeholder engagement and is due for stakeholder validation.

b) Collaboration with stakeholders in development and implementation of productivity indices

SRC held continuous stakeholder engagement in the development of productivity indices. In this regard, the SRC participated in the development of training content for the curriculum on productivity measurement and improvement being spearheaded by the Kenya School of Government (KSG). Training was undertaken in five cohorts, with a total of 163 participants drawn from 36 institutions being trained. The agencies that participated in the training will now undertake productivity measurement roles, and develop their productivity indices and metrics for tracking improvement.

SRC also participated in the technical workshop to review the draft multi-dimensional productivity index for the health sector. The Ministry of Health received technical support from the World Health Organization (WHO) and will be piloting the productivity index in more than 50 health centres in the country. The productivity measurement is planned to commence in the next financial year.

7.2.4. Transparency and fairness

a) Remuneration Guidelines for the Public Service

The Commission has direct influence on the determination and review of remuneration and benefits of State officers and other public officers. Besides, the constitutional requirement and the legal provision in SRC Act, 2011, Section 15(6) of the Employment and Labour Relations Court (ELRC) Act, 2011, envisages SRC to develop and publish guidelines, which ELRC may refer to when adjudicating relevant trade disputes. Rule 37(2) of ELRC (Procedure) Rules, 2016, requires SRC to file a report in ELRC in any dispute involving State or public officers.

The implication of this is that SRC must develop guidelines to anchor its advice to public service employers and workers, and ELRC. Hence, SRC developed the Remuneration Guideline for the Public Service to guide the determination and review of remuneration and benefits of State officers and other public officers. The guidelines are a key reference document for ELRC, public service employers, State and public officers as workers, and respective trade unions and employers' organisations.

b) Collective Bargaining Negotiation Guidelines

The Commission provided advice on Collective Bargaining Negotiations (CBN) to 36 public institutions. SRC collaborated with KSG to sensitise public officers and build capacity on CBN and labour relations in the public service. Up to 533 public officers were trained on CBN. This contributed to the increased awareness on the CBN process and adherence to SRC advice on CBN.

The Commission also held collaborative meetings with the State Department of Public Service and other institutions to develop a policy and legal framework, the establishment of a body to be negotiating on CBN on behalf of the government, and on the harmonisation of labour laws.

c) Harness data from other stakeholders

To access real-time data for decision making and compliance, the Commission harnessed data from other stakeholders by: developing and updating, on quarterly basis, a repository of wage bill data created; producing quarterly wage bill bulletins; and developing of monitoring and evaluation on IPPD salary structures for TSC.

d) Corporate image and stakeholder engagement

Further, the Commission has been producing and disseminating annual reports on the discharge of SRC's mandate. The Commission's decisions are disseminated through the Kenya Gazette Notices, circulars, letters, media and social media.

The Commission, guided by the constitution and applicable laws of Kenya, has been engaging stakeholders in policy-making processes, as guided by Articles 10, 118 and 232 of the constitution. The Commission concluded key policy documents and sought input through stakeholder and public participation. The channels of engagement, which were through email, website, media and social media, allowed for substantial input to be received and collated.

Stakeholders from across the public service responded positively to SRC policy positions that required input. Additional virtual and physical sessions were held to sensitise stakeholders and seek awareness and buy-in.

To boost awareness and visibility, SRC collaborated with the media on several topical issues. Initiatives were projected widely through the media by issuing media advisories, press releases, holding press briefings, media interviews, and responding to media enquiries. Action was also taken to correct misreporting and misrepresentation by the media on some SRC's policy positions.

Several information, education and communication materials were produced and distributed for internal and external consumption. SRC's brand image and profile continued to grow positively and be well received. To keep external audience abreast on SRC's policies and activities, SRC regularly updated its website and social media presence. Several creative infographics were produced to better illustrate some key statistics and data, and which were shared on social media.

Further, the Commission appreciates the activation support provided by students from the Jomo Kenyatta University of Agriculture and Technology in supporting SRC on social media.

The partnership also continues to assist students with practical and real-time social media engagement.

7.2.5. Equal remuneration to persons for work of equal value

The Commission addresses equity and fairness through job evaluation, harmonisation of salary structures and streamlining allowances and benefits.

a) Job evaluation

Consequently, SRC undertook job evaluation of the current remuneration and benefits review cycle to determine the relative worth of jobs and to harmonise job grades within and across sectors. The job evaluation exercise, which covered jobs occupied by both State officers and other public officers, established the relative worth of jobs. Approximately, 33,284 jobs were evaluated in the third Remuneration Review Cycle 2021/22–2024/25.

Further, SRC procured and customised an integrated job evaluation system, named iJes, for purposes of evaluating jobs in the public service. Training was undertaken for Commission Members and secretariat staff on the functionalities of the system. Testing, commissioning, go-live and data migration was also done.

b) Salary structures

SRC also undertook the review of salary structures to determine the extent of harmonisation. In this regard, SRC undertook three labour market salary surveys to inform salary structure design for the public service.

c) Allowances Policy Guideline for the Public Service

SRC undertook a study on allowances and benefits in the public service with a view to rationalise, harmonise and streamline the management and administration of allowances and ensure fiscal sustainability of the public wage bill. Consequently, to avoid duplication, redundancy, disparities and varied eligibility criteria, an allowances policy guideline was developed through stakeholder and public participation.

The guideline states that allowances for State and public officers will be merged, renamed, restructured, retained, or abolished while taking into account existing Collective Bargaining Agreements (CBA), any contractual obligations, and being cognizant of existing legal provisions.

In the financial year, SRC received feedback from stakeholders and the public, and finalised the Allowances Policy Guideline for the Public Service. The policy guideline was issued and thereafter, virtual stakeholder sensitisation sessions were undertaken for up to 1,000 participants representing 404 institutions. In the subsequent financial years, SRC will implement the policy guideline progressively through stakeholder engagement with employing institutions.

In this regard, harmonisation of basic salary structures, implementation of job evaluation results and implementation of the allowances and benefits policy will be undertaken within the framework of affordability and fiscal sustainability.

7.3. Financial Performance Analysis

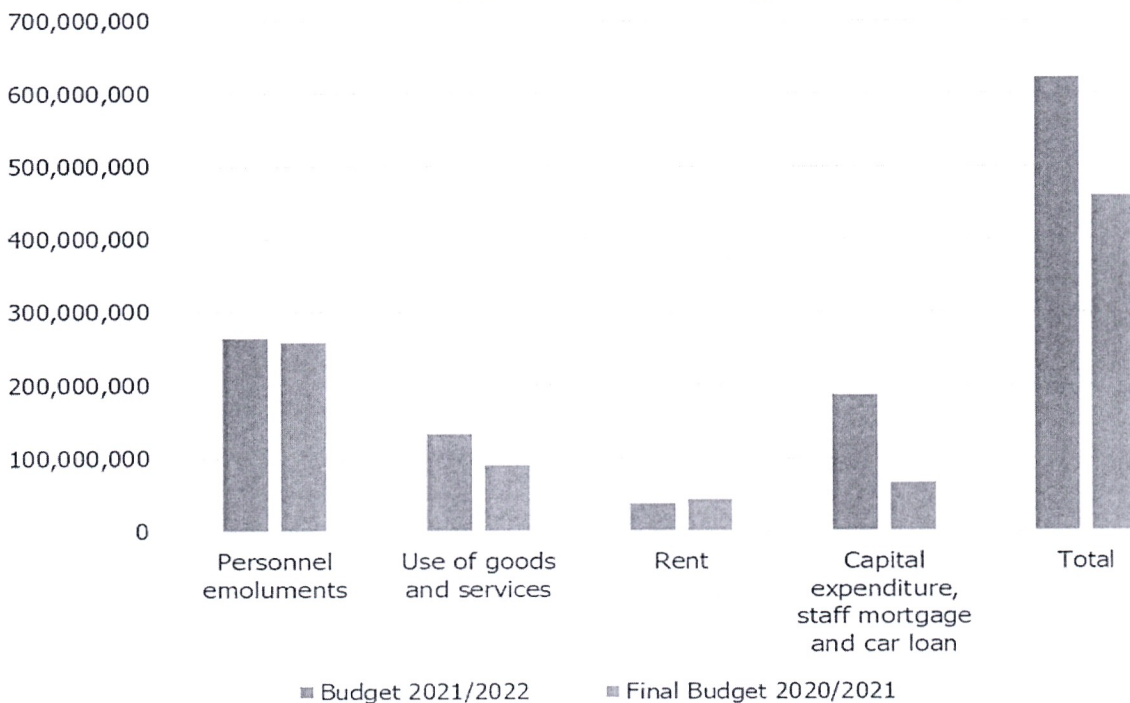
(a) Approved Budget Analysis

The Commission received a budget of **Kes. 621.38 million**, constituting **Kes. 264.26 million** for personnel emoluments, **Kes. 133.22 million** for use of goods and services, **Kes. 38 million** for rent, and **Kes. 185.90 million** for capital expenditure, staff mortgage and car loan. The comparative budget for the previous financial year was **Kes. 459.73 million**, resulting in an increase of **Kes. 161.65 million (35.16 per cent)**. The revenue estimates are based on approved activities being carried out in the year under review, as analysed in Table 3 below.

Table 3: Comparative approved budget for FY 2021/2022 and 2020/2021

Details	Budget 2021/2022	Final Budget 2020/2021	Increase/ (Decrease)	% Increase/ (Decrease)
	Amount in Kes.			
Personnel emoluments	264,260,000	258,177,897	6,802,103	2.36
Use of goods and services	133,221,057	91,191,440	42,029,617	46.09
Rent	38,000,000	44,000,000	(6,000,000)	(13.64)
Capital expenditure, staff mortgage and car loan	185,898,943	66,360,663	119,538,280	180.13
Total	621,380,000	459,730,000	161,650,000	35.16

Approved Budget Analysis



(b) Overall Expenditure Analysis

The Commission incurred a total of **Kes. 590.07 million** in actual expenditure, comprising **Kes. 261.91 million** on personnel emoluments, **Kes. 125.58 million** on use of goods and services, **Kes. 38 million** on rent, and **Kes. 164.21 million** on capital expenditure and

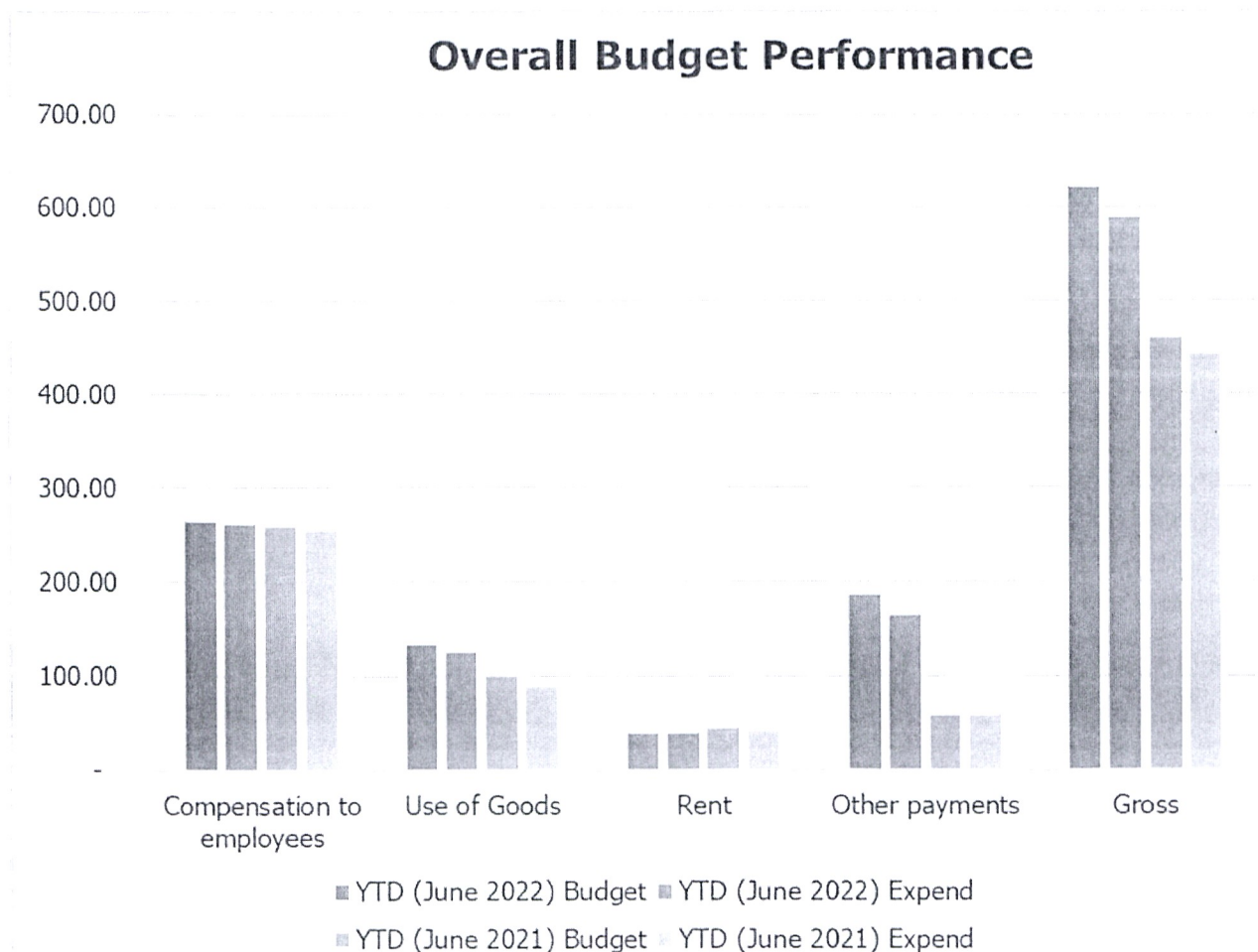
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transfer to staff mortgage scheme. These translates to an absorption rate of **94.96 per cent** of the approved budget.

The overall performance for the period to 30 June 2022, is summarised in Table 4 below.

Table 4. Overall budget performance for the period to 30 June 2022 of FY 2021/2022 in comparison to FY 2020/2021 (Kes. millions)

Period	YTD (June 2022)			YTD (June 2021)			% Increase / (Decrease)
	Budget	Expend	% Absorption	Budget	Expend	% Absorption	
Compensation to employees	264.26	261.91	99.11	258.18	254.61	98.44	0.67
Use of Goods	133.22	125.95	94.54	99.40	88.36	88.89	5.37
Rent	38.00	38.00	100.00	44.00	41.07	100.00	6.66
Other payments	185.90	164.21	88.33	58.15	58.15	93.34	(11.67)
Gross	621.38	590.07	94.96	459.73	442.19	96.18	(1.28)



(c) Revenue

In the financial year under review, revenue from government grants amounted to **Kes. 620.70 million**. This represented **99.89 per cent** of the Commission’s approved budget of **Kes. 621.38 million**.

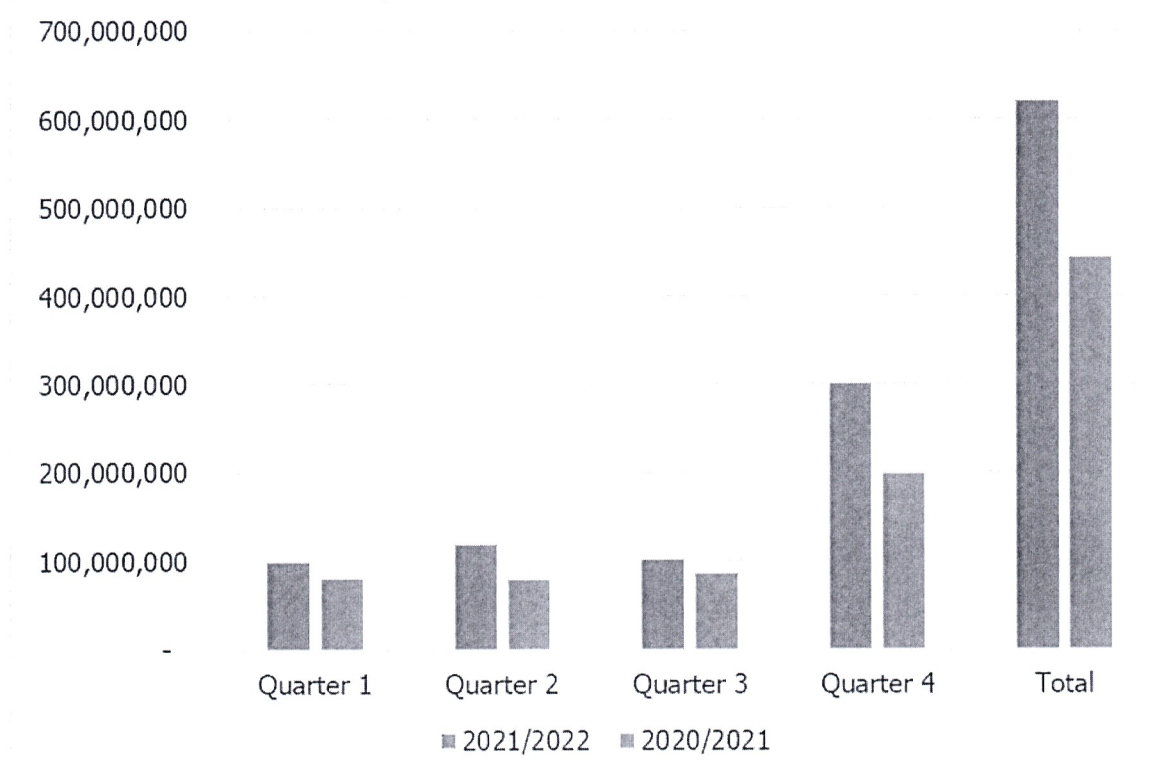
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The analysis of the exchequer receipts and the comparatives for the previous financial year are summarised in Table 5 below.

Table 5: Comparable statement of exchequer receipts for FY 2021/2022 and 2020/2021 (Amount in Kes.)

Period	2021/2022	2020/2021
Quarter 1	98,628,086	79,944,086
Quarter 2	119,305,538	79,067,606
Quarter 3	102,281,370	85,778,273
Quarter 4	300,487,040	198,099,263
Total	620,702,034	442,889,228

Exchequer Receipts for the FY 2021/2022 and Comparatives for the FY 2020/2021



8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Commission is established by the constitution to set and regularly review the remuneration and benefits of all State officers, and advise the national and county governments on the remuneration and benefits of all other public officers. 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:

a) Sustainability strategy and profile

The Commission deployed resources for the development of departmental business continuity plans. This gave assurance that SRC shall be able to continue operations and restore services in the event of a disaster that damages its assets and infrastructure. With cloud computing being implemented for data back-up, staff are able to access their data storage devices without having to physically carry an external hard disk.

b) Environmental performance

The Commission initiated programmes to ensure that its environmental activities remained sustainable in the long run. This effort is demonstrated by operationalising policies relating to the disposal of electronic waste, pooling of water dispenser units, sharing of IT assets, sharing and circulation of soft copies of documents as opposed to hard copies, applying Just-In-Time philosophy for the replenishment of store items (minimises storage of large stocks), and printing on both sides of paper documents. In addition, SRC commenced the digitisation of its work processes by developing and implementing an Intranet, an Electronic Document Management System (EDMS), an SRC App, a Bulk SMS System, an Integrated Job Evaluation System, and a Monitoring and Evaluation System.

c) Employee welfare

The Commission has a HR policy that 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 whose output, amongst other aspects, is the identification of areas of improvement and training. The Commission's office is certified by the Ministry of Labour as a registered place of work, and thus, it is in conformity with the requirements of the Occupational Safety and Health Act of 2007, (OSHA, 2007). In the Covid-19 pandemic period, SRC ensured compliance with all Ministry of Health protocols for the safety of staff and stakeholders, and for continuity of business. Further, the Commission provides medical insurance, WIBA and GPA cover for the employees.

d) Corporate Social Responsibility / Community engagements

SRC identifies CSR initiatives as a niche through which it can contribute, however small, to improve the lives of vulnerable groups across Kenya, as well as enhance environmental sustainability.

(i) Support to Metameta Children's Home

As part of its Corporate Social Responsibility (CSR) initiative, SRC staff donated dry food stuff, water, beverages, clothes, shoes and books to Metameta Children's Home. The

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children's home, which is located in an informal settlement in Nairobi, caters to children abandoned or left behind by their parents and guardians due to a myriad of social challenges. The home accommodates 48 children aged between 3 months and 17 years.

(ii) Blood donation drive

Research shows that in every ten minutes, about seven Kenyans need blood. Further, blood donor banks in the country require regular replenishment. SRC in partnership with the Kenya National Blood Transfusion Service (KNBTS) conducted a blood donation drive at SRC's premises at Williamson House. During the blood drive, 29 units of whole blood were collected, which translated to about 70 units when converted to blood components. Nephromed Limited, a clinic housed at Williamson House, also conducted a free health check for all the blood donors.

9. 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 2022, which show the state of SRC's affairs.

Principal activities

The principal activities of the Commission are:

- a) Set and regularly review the remuneration and benefits of all State officers; and
- b) 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 2022 are set out on Pages 1 to 20.

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.

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
Date: 2nd December, 2022

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

Section 81 of the PFM Act, 2012, and Section 23 of 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 of 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 2022.

This responsibility includes: (a) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (b) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission; (c) 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; (d) safeguarding the assets of the Commission; (e) selecting and applying appropriate accounting policies; and (f) 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 the International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012, and SRC Act, 2011.

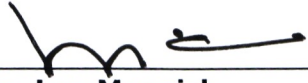
The Members are of the opinion that SRC's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended 30 June 2022, and of its financial position as at that date. The Chairperson and Members of the Commission further confirm the completeness 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.

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Approval of the financial statements

SRC's financial statements were approved by the Commission on 14th September, 2022 and signed on its behalf by:



Mrs. Lyn Mengich

Chairperson

Date: 2nd December, 2022



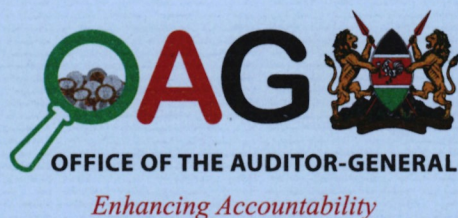
Mrs. Anne Gitau, MBS

Commission Secretary/Chief Executive Officer

Date: 2nd December, 2022

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SALARIES AND REMUNERATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Salaries and Remuneration Commission set out on pages 1 to 22, which comprise the statement of financial position as at 30 June, 2022, 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 the Salaries and Remuneration Commission as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the 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 the Salaries and Remuneration Commission's 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 the Commissioners

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.

The Commissioners are responsible for overseeing the Commission's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls 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 controls 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 controls 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 controls.
- 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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



CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

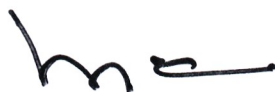
15 December, 2022

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2022**

12. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

Description	Notes	2021-2022	2020-2021
		Kes.	Kes.
Revenue from non-exchange transactions			
Exchequer transfers	6	620,702,034	442,889,228
Total revenue from non-exchange transactions		620,702,034	442,889,228
Revenue from exchange transactions			
Other income	7(a)	265,611	98,637
Total revenue from exchange transactions		265,611	98,637
Total revenue		620,967,645	442,987,865
Expenses			
Use of goods and services	8	127,854,048	93,459,801
Employee costs	9	264,893,965	256,945,615
Commission expenses	10	24,777,091	15,159,025
Depreciation and amortization expense	11	23,997,782	22,151,844
Repairs and maintenance	12	12,582,754	7,958,801
Contracted professional services	13	4,870,258	-
Total expenses		458,975,898	395,675,086
Surplus/(deficit) for the period/year		161,991,747	47,312,779

The notes set out on 7 to 22 form an integral part of these financial statements. The financial statements set out on Pages 1 to 6 were signed on behalf of the Chairperson and Members of the Commission by:



Mrs. Lyn Mengich
Chairperson

Date: 2nd December, 2022



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

Date: 2nd December, 2022



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

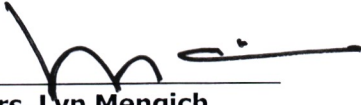
Date: 2nd December, 2022

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2022**

13. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

Description	Notes	2021-2022	2020-2021
		Kes.	Kes.
Assets			
Current Assets			
Cash and cash equivalents	14	36,523,585	3,126,487
Current portion of receivables from exchange transactions	15	24,010,803	27,677,141
Total Current Assets		60,534,388	30,803,628
Non-Current Assets			
Property, plant and equipment	16	145,939,691	81,628,414
Intangible assets	17	54,913,299	-
Total Non-Current Assets		200,852,990	81,628,414
Total Assets		261,387,378	112,432,042
Liabilities			
Current Liabilities			
Trade and other payables	18	6,143,150	1,542,712
Employee benefit obligation	19 (a)	7,364,130	8,148,590
Total Current Liabilities		13,507,280	9,691,302
Non-Current Liabilities			
Non-current employee benefit obligation	19 (b)	11,578,144	7,812,052
Total Non-Current Liabilities		11,578,144	7,812,052
Total Liabilities		25,085,424	17,503,355
Net assets		236,301,954	94,928,688
Accumulated surplus		236,301,954	94,928,688
Total Net Assets		236,301,954	94,928,688
Total Net Assets and Liabilities		236,301,954	94,928,688


The financial statements set out on Pages 1 to 6 were signed on behalf of the Chairperson and Members of the Commission by:


Mrs. Lyn Mengich
Chairperson

Date: 2nd December, 2022


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

Date: 2nd December, 2022


CPA. Mary C. Konuche
Head of Finance and Accounts
ICPAK Member No. 9824
Date: 2nd December, 2022

14. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

Description	Notes	Accumulated Fund	Total
		Kes.	Kes.
As at 1 July 2020		293,116,090	293,116,090
Prior Period Adjustments		3,754,825	3,754,825
Transfer to Consolidated Fund		(31,687,633)	(31,687,633)
Transfer to Mortgage and Car Loan Fund		(217,567,374)	(217,567,374)
Surplus / Deficit for the period		47,312,779	47,312,779
As at 30 June 2021		94,928,688	94,928,688
As at 1 July 2021		94,928,688	94,928,688
Transfer to Consolidated Fund	(a)	(2,589,266)	(2,589,266)
Transfer from other government agencies	(b)	37,270,784	37,270,784
Transfer to Staff Mortgage and Car Loan Fund	20	(55,300,000)	(55,300,000)
Surplus / Deficit for the period		161,991,747	161,991,747
As at 30 June 2022		236,301,953	236,301,953

Notes:

a) Transfer to Consolidated Fund Kes. 2,589,266

The transfer to Consolidated Fund relates to the unutilized exchequer balance at the end of the previous financial year that was returned to the National Treasury.

b) Transfer from other Government Agencies Kes. 37,270,784

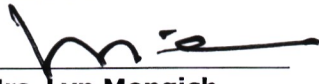
Transfer from other government agencies relates to funds received from the National Treasury in form of an AIE that was used in procurement of the Integrated Job Evaluation System. Procurement of the system commenced in FY 2020/21 and was finalised in the FY 2021/22.

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15. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

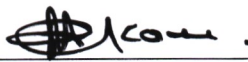
Description	Notes	2021-2022	2020-2021
		Kes.	Kes.
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	620,702,034	442,889,228
Other income - Commission from check offs	7(a)	113,121	98,637
Miscellaneous income	7(a)	97,778	-
Contractor's retention monies	7(b)	5,132,595	536,995
Total Receipts		626,045,528	443,524,860
Payments			
Employee costs		261,912,334	254,671,669
Use of goods and services		86,668,057	54,223,569
Commission expenses		24,777,091	15,159,025
Rent		37,999,999	41,074,738
Repairs and maintenance		12,582,754	7,939,468
Contracted professional services		4,870,258	4,049,340
Total Payments		428,810,494	377,117,808
Net cash flows from operating activities		197,235,034	66,407,052
Cash flows from investing activities			
Purchase of property, plant, and equipment		(84,110,600)	(5,369,951)
Purchase of intangible assets		(21,906,261)	-
Proceeds from disposal of property, plant and equipment		120,000	-
Net cash flows from/ (used in) investing activities		(105,896,861)	(5,369,951)
Cash flows from financing activities			
Transfer to Consolidated Fund		(2,589,266)	(31,687,633)
Transfer to Staff Mortgage and Car Loan Scheme	20	(55,300,000)	(58,150,603)
Transfer to National Treasury	18	(51,810)	-
Net cash flows from / (used in) financing activities		(57,941,076)	(89,838,236)
Net increase/(decrease) in cash and cash equivalents		33,397,097	(28,801,136)
Cash and cash equivalents as at 1 July 2021	14(a)	3,126,488	31,927,623
Cash and cash equivalents at 30 June 2022	14(a)	36,523,585	3,126,488

The financial statements set out on Pages 1 to 6 were signed on behalf of the Chairperson and Members of the Commission by:


Mrs. Lyn Mengich
Chairperson

Date: 2nd December, 2022


Mrs. Anne Gitau, MBS
Commission Secretary/
Chief Executive Officer
Date: 2nd December, 2022


CPA. Mary C. Konuche
Head of Finance and Accounts
ICPAK Member No. 9824
Date: 2nd December, 2022

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16. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance Difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f= (d/c)
Revenue	Kes.	Kes.	Kes.	Kes.	Kes.	%
Transfers from the government	621,380,000	-	621,380,000	620,702,034	677,966	99.89
Other income	-	-	-	265,611	(265,611)	100.00
Total income	621,380,000	-	621,380,000	620,967,645	412,355	99.93
Expenses						
Employee Cost	313,260,000	(49,635,112)	263,624,888	261,277,223	2,347,665	99.11
Use of goods and services	106,994,660	12,438,117	119,432,777	113,301,847	6,497,288	94.87
Rentals of produced assets	44,000,000	(6,000,000)	38,000,000	37,999,999	1	100.00
Repairs and maintenance	11,295,280	2,493,000	13,788,280	12,644,435	1,143,845	91.70
Government pension and retirement benefits	-	635,112	635,112	635,111	1	100.00
Other payments	145,830,060	40,068,883	185,898,943	164,207,661	21,691,282	88.33
Total expenditure	621,380,000	-	621,380,000	590,066,276	31,680,082	94.96
Surplus for the period	-	-	-	30,846,656	(30,846,656)	-

Budget notes

1. Explanation of material variances (10 per cent over/under) IPSAS 24.14

Other payments

Other payments comprise of refurbishment of buildings, purchase of motor vehicles, purchase of office furniture and equipment, purchase of computer software, and transfer to the staff mortgage scheme. The refurbishment works were ongoing as at the reporting date and only certified works were paid. Further, the contracts for supply of software were based on fulfilment of specific milestones. This affected the absorption under other payments.

2. Explanation of changes between original and final budget (IPSAS 24.29)

The changes in original and final budget were occasioned by approved reallocations from areas of low absorption to areas that had higher expenditure.

3. The total actual on comparable amounts in this statement and 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

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Annual Reports and Financial Statements for the year ended 30 June 2022

statements are prepared on accrual basis. The differences are majorly caused by the accrued expenses, provisions and prepayments. The differences are reconciled below:

a) Employee costs		Kes.	Kes.
Balance as per statement of financial performance			264,893,965
Less: Provision for staff leave days		784,460	
Accrued gratuity		(4,401,203)	(3,616,743)
Balance as per statement of comparison of budget comparison and actuals			<u>261,277,223</u>
b) Goods and services			
Use of goods and services		127,854,048	
Consultancy Services		4,870,258	
Commission expenses		<u>24,777,091</u>	157,501,398
Less: Rent		38,411,890	
Purchase of Ipads		<u>2,890,800</u>	(41,302,690)
			116,198,708
Less: Opening prepaid expenses		25,524,500	
Closing accrued expenses		473,560	(25,998,060)
Add: Opening accrued expenses		764,630	
Closing prepaid expenses		22,336,569	<u>23,101,199</u>
Balance as per statement of comparison of budget comparison and actuals			<u>113,301,847</u>
c) Rent (Use of Goods and Services)			
Balance as per statement of financial performance			38,411,890
Add: Opening accrued		66,516	
Closing pre-paid		<u>1,674,234</u>	<u>1,740,750</u>
			40,152,640
Less: Opening pre-paid			<u>2,152,641</u>
Balance as per statement of comparison of budget comparison and actuals			<u>37,999,999</u>

17. 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 operationalised by SRC Act, 2011. The Commission is wholly owned by Government of Kenya (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 financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, impaired of assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with IPSAS allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Commission's accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Commission. The financial statements have been prepared in accordance with the PFM Act, the SRC Act and IPSAS. The accounting policies adopted have been consistently applied to all the years presented.

3) Adoption of new and revised standards

The Commission did not adopt any new or amended standards in year 2021/2022.

4) Summary of significant accounting policies

The Commission did not adopt any new or amended standards in year 2021/2022.

a) Revenue Recognition

i. Revenue from non-exchange transactions

Exchequer allocations

The Commission recognises 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 recognised instead of revenue. Other non-exchange revenues are recognised 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 recognised 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. Recurrent grants are recognised in the statement of comprehensive income. Development/capital grants are recognised in the statement of financial position and realised

Salaries and Remuneration Commission
Annual Reports and Financial Statements for the year ended 30 June 2022

in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Rendering of services

The Commission recognises revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognised 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.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

ii. Revenue from exchange transactions-IPSAS 9

Sale of tender and Commission revenue

Revenue from the sale of goods is recognised 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

The original budget for FY 2021/2022 was approved by the National Assembly in June 2021. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Commission upon receiving the respective approvals in order to conclude the final budget. The Commission did not record any additional appropriation to the 2021/2022 budget.

The Commission's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and

Salaries and Remuneration Commission
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actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under the Statement of Comparison of Budget and actual amounts.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognised either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Intangible assets

Intangible assets acquired separately are initially recognised 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

Salaries and Remuneration Commission

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intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

f) Research and development costs

The Commission expenses research costs as incurred. Development costs on an individual project are recognised as intangible assets when the Commission can demonstrate:

- (i) The technical feasibility of completing the asset so that the asset will be available for use,
- (ii) Its intention to complete and its ability to use,
- (iii) How the asset will generate future economic benefits or service potential,
- (iv) The availability of resources to complete the asset, and
- (v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognised immediately in surplus or deficit.

g) Financial instruments

(i) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Commission determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognised in the surplus or deficit.

Impairment of financial assets

The Commission assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- a) The debtors or an entity of debtors are experiencing significant financial difficulty.
- b) Default or delinquency in interest or principal payments.
- c) The probability that debtors will enter bankruptcy or other financial reorganization.
- d) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

(ii) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Commission determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

h) Provisions

Provisions are recognised 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 recognised 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

i) 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 recognised because:

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

The Commission does not recognise 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.

j) Contingent assets

The Commission does not recognise 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

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asset's value can be measured reliably, the asset and the related revenue are recognised in the financial statements of the period in which the change occurs.

k) Changes in accounting policies and estimates

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

l) Employee benefits – IPSAS 25

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.

m) Related parties

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	2021/2022	2020/2021
	Kes.	Kes.
Key management compensations		
Salaries and other short term employment benefits	22,033,711	21,401,101
Board remuneration		
Allowances paid to Members of the Commission	24,622,092	11,359,872
Grants from related parties		
Grants from GoK	620,702,034	442,889,228

n) 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.

o) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers, which were not surrendered or accounted for at the end of the financial year.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2022.

5) Significant judgments and sources of estimation uncertainty

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. 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.

r) 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 consolidated 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 1.140

i. 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:

- a) The condition of the asset based on the assessment of experts employed by the Commission;
- b) The nature of the asset, its susceptibility and adaptability to changes of technology and processes;
- c) The nature of the processes in which the asset is deployed;
- d) Availability of funding to replace the asset; and
- e) 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.

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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

ii. 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	2021/2022	2020/2021
	Kes.	Kes.
Leave provision	7,364,130	8,148,590
Gratuity provision	11,578,144	7,812,052
Total	18,942,274	15,960,642

Provisions are recognised when;

- a) A reliable estimate can be made of the obligation.
- b) It is probable that an outflow of resources embodying economic benefits of service.
- c) Potential that the Commission will be required to settle the obligation.
- d) 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 recognised 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.

6) Exchequer transfers

Description	2021/2022	2020/2021
	Kes.	Kes.
Exchequer transfers	620,702,034	442,889,228
Total	620,702,034	442,889,228

The schedule of exchequer transfers is attached. **(Appendix 1)**

7) (a) Other income

Description	2021/2022	2020/2021
	Kes.	Kes.
Commission earned on salary deductions check off	113,121	98,637
Gain on disposal of laptop	54,712	-
Proceeds from disposal of obsolete items	97,778	-
Total other income	265,611	98,637

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(b) Contractor's Retention Money

Description	2021/2022	2020/2021
	Kes.	Kes.
Contractor's Retention Monies	5,132,595	536,995
Total	5,132,595	536,995

8) Use of goods and services

Description	2021/2022	2020/2021
	Kes.	Kes.
Subscriptions to professional bodies	1,058,158	740,524
Advertising, publishing and printing	3,448,999	1,792,133
Newspapers, magazine and period	539,126	221,019
Catering services	2,634,682	2,375,301
Boards, committees, conferences and seminars	15,046,788	957,560
Fuel and oil	9,250,713	2,395,782
Insurance	24,742,040	20,594,901
Communication supplies and services	4,478,384	3,808,427
Internet connections	1,447,978	1,782,724
Courier and postal services	1,951,470	1,484,172
Stationery and other general office supplies	1,527,855	779,786
Accessories to computers and printers	1,993,380	943,841
Rental	38,411,890	42,837,793
Training expenses	4,077,061	3,911,368
Travel, accommodation, subsistence, and other allowances	5,996,868	4,785,130
Staff uniforms	521,832	-
Specialised materials and supplies	19,118	-
Contracted guards and security services	3,450,351	2,912,178
Legal expenses	7,257,355	1,137,162
Total	127,854,048	93,459,801

Reconciliation of the balance as per Statement of Financial Performance and Cash Flow Statement for Use of Goods and service

<u>Description</u>	<u>Kes.</u>	<u>Kes.</u>
Balance as per statement of financial performance		127,854,048
Add: Opening accrued expenses	887,390	
Closing prepaid expenses	21,336,569	22,223,959
Less: Rent	38,411,890	
Opening prepaid expenses	24,524,500	
Closing accrued expenses	473,560	63,409,950
Balance as per Cash Flow Statement		86,668,057

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9) Employee costs

Description	2021/2022	2020/2021
	Kes.	Kes.
Salaries and wages	232,932,842	218,384,904
Employer contribution to pension schemes	28,344,380	26,568,265
Gratuity	4,401,203	3,843,856
Leave days provision	(784,460)	8,148,590
Employee costs	264,893,965	256,945,615

Reconciliation of the balance as per Statement of Financial Performance and Cash Flow Statement for Employee costs

Description	Kes.	Kes.
Balance as per statement of financial performance		264,893,965
Less: Provision for staff leave days	784,460	
Accrued gratuity	(4,401,203)	(3,616,743)
Gratuity Paid		635,111
Balance as per Cash Flow Statement		261,912,334

10) Commission expenses

Description	2021/2022	2020/2021
	Kes.	Kes.
Sitting allowances	11,344,000	10,688,400
Training expenses	4,756,896	1,636,846
Travel and accommodation	3,701,395	1,333,779
Telephone expenses	4,974,800	1,500,000
Total	24,777,091	15,159,025

11) Depreciation and amortization expense

Description	2021/2022	2020/2021
	Kes.	Kes.
Property, plant and equipment	19,734,036	22,151,844
Intangible assets	4,263,746	-
Total depreciation and amortization	23,997,782	22,151,844

12) Repairs and maintenance

Description	2021/2022	2020/2021
	Kes.	Kes.
Vehicles	4,196,827	3,338,564
Property plant and equipment	8,385,927	4,620,238
Total repairs and maintenance	12,582,754	7,958,802

13) Contracted Professional Services

Description	2021/2022	2020/2021
	Kes.	Kes.
Consultancy services	4,870,258	-
Total	4,870,258	-

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14) Cash and Cash Equivalents

(a) Summary of Cash and cash equivalents

Description	2021/2022	2020/2021
	Kes.	Kes.
Recurrent account	30,853,995	2,589,266
Deposit account	5,669,590	536,995
CBK- 165 account	-	-
Petty cash	-	226
Total cash and cash equivalents	36,523,585	3,126,487

(b) Detailed analysis of the cash and cash equivalents

Financial institution	Account number	2021/2022	2020/2021
		Kes.	Kes.
Current account			
Central Bank of Kenya - Recurrent	1000181303	30,853,995	2,589,266
Central Bank of Kenya - Deposit	1000182121	5,669,590	536,995
Cash in hand		-	226
Total		36,523,585	3,126,487

15) Receivables from exchange transactions

Description	2021/2022	2020/2021
	Kes.	Kes.
Salary advance	(7)	237,486
Imprests	-	59,599
Prepayments	24,010,810	27,380,056
Total current receivables	24,010,803	27,677,141

16) (a) Property, plant and equipment

Description	Motor vehicles	Office Equipment	Computers & IT Equipment	Furniture & Fittings	Capital - Work in progress	Total
Cost	Kes.	Kes.	Kes.	Kes.	Kes.	Kes.
As at 1 July 2020	121,589,560	49,585,516	20,248,456	78,741,470	-	270,165,002
Additions	-	-	-	-	5,369,951	5,369,951
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
As at 30 June 2021	121,589,560	49,585,516	20,248,456	78,741,470	5,369,951	275,534,953
Additions (WIP)	38,340,000	1,979,600	17,037,876	1,787,784	24,965,340	84,110,600
Disposals	-	-	(235,000)	-	-	(235,000)
Transfer/adjustments	-	-	-	5,369,951	(5,369,951)	-
As at 30 June 2022	159,929,560	51,565,116	37,051,332	85,899,205	24,965,340	359,410,553
Depreciation and impairment						
At 1 July 2020	53,410,064	47,938,256	15,510,536	54,895,839	-	171,754,695
Depreciation for the period	17,044,874	548,538	1,577,727	2,980,704	-	22,151,843
Impairment	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-

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Description	Motor vehicles	Office Equipment	Computers & IT Equipment	Furniture & Fittings	Capital - Work in progress	Total
Cost	Kes.	Kes.	Kes.	Kes.	Kes.	Kes.
As at 30 June 2021	70,454,938	48,486,794	17,088,263	57,876,543	-	193,906,538
Depreciation	14,779,422	322,669	1,726,288	2,905,657	-	19,734,036
Disposals	-	-	(169,712)	-	-	(169,712)
Impairment	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-
As at 30 June 2022	85,234,360	48,809,463	18,644,839	60,782,200	-	213,470,862
Net book values						
As at 30 June 2022	74,695,200	2,755,653	18,406,493	25,117,005	24,965,340	145,939,691
As at 30 June 2021	51,134,622	1,098,722	3,160,192	20,864,927	5,369,951	81,628,414

Work in progress related to partitioning of acquired additional office space. As at the close of the financial year, the work was 85 per cent done.

The analysis of the disposal Computers and Other IT Equipment is as shown below.

Description	Amount in Kes.
Purchase Cost	235,000.00
Accumulated Depreciation	169,712.21
Net Book Value	65,287.79
Cash Received	120,000.00
Gain/(Loss) on Disposal	54,712.21

(b) Valuation of Property, Plant and Equipment

The Commission's assets are stated on the historical cost basis the amounts are as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kes.	Kes.	Kes.
Motor vehicles	159,929,560	85,234,360	74,695,200
Office equipment	51,565,116	48,809,463	2,755,653
Computers and related equipment	37,051,332	18,644,839	18,406,493
Furniture and fittings	85,899,205	60,782,200	25,117,005
Capital - Work in progress	24,965,340	-	24,965,340
Total	359,410,613	213,470,862	145,939,751

17) Intangible Assets

Description	2021/2022	2020/2021
Cost	Kes.	Kes.
At beginning of the year	8,329,237	8,329,237
Additions	59,177,044	-
At end of the year	67,506,281	8,329,237
Additions—internal development	-	-
At end of the year	67,506,281	8,329,237
Amortization and impairment		
At beginning of the year	8,329,237	8,329,237

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Amortization	4,263,746	-
At end of the year	12,592,983	8,329,237
Impairment loss	-	-
At end of the year	12,592,983	8,329,237
NBV	54,913,299	-

18) Trade and other payables

Description	2021/2022	2020/2021
	Kes.	Kes.
Trade payables	473,560	953,907
NT outstanding from AIE	-	51,810
Other payables - Contractor's retention monies	5,669,590	536,995
Total trade and other payables	6,143,150	1,542,712

Kes. 51,810

The Commission received funding from the National Treasury in form an AIE of **Kes.100 million** in the financial year 2020/2021 to undertake job evaluation for the third review remuneration cycle. The transfer to the National Treasury of **Kes.51,810** relates to the balance of the unspent AIE funding.

19) Employee benefit obligation

(a) Current employee benefit obligation

Description	Leave provision	Gratuity provision	Total
	Kes.	Kes.	Kes.
Balance b/d (1.7.2021)	8,148,590	7,812,052	15,960,642
Additional provisions	(784,460)	4,401,203	3,616,743
Provision utilised	-	(635,111)	(635,111)
Total provisions	7,364,130	11,578,144	18,942,274

(b) Non-current employee benefit obligation

Description	Gratuity provisions	2020/2021
	Kes.	Kes.
Balance at the beginning of the year	7,812,052	13,686,696
Additional provisions	4,401,203	3,843,856
Provision utilised	(635,111)	(9,718,500)
Balance at the end of the year	11,578,144	7,812,052

20) Transfer to Staff Mortgage and Car Loan Scheme

Description	2021/2022	2020/2021
	Kes.	Kes.
Transfer to Co-operative Bank staff Mortgage scheme Account	55,300,000	58,150,603
Total cash and cash equivalents	55,300,000	58,150,603

21) Contingent Liability

The Commission has an ongoing dispute with AON Kenya Insurance Brokers and two others arising from an arbitration award for alleged unlawful termination of two contracts in respect

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of tenders for job evaluation. The Arbitrator awarded the Claimants a sum of **Kes. 26,665,550** plus interest and costs. The Commission challenged the award by filing High Court Miscellaneous Application No. E 1138 of 2020, which is still pending before the High Court. Should the High Court rule against the Commission, then the Commission will be required to pay the amount awarded, together with interest and costs.

22) Financial Risk Management

The Commission’s activities expose it to a variety of credit and liquidity risks. The overall risk management programme focuses on the unpredictability of the market and seeks to minimise 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:

1. Cash and short-term deposits are placed with well-established financial institutions of high quality and credit standing and also approved by the NT&P;
2. Funds are invested in short-term facilities; and
3. 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	2021/2022	2020/2021
	Kes.	Kes.
Cash at bank	36,523,585	3,126,261
Prepayments	24,010,803	27,380,056
Staff travel imprests	-	59,599
Salary advances	-	237,486
Total credit risk	60,534,388	30,803,402

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.

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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 financial year is made up as follows:

Description	2021/2022	2020/2021
	Kes.	Kes.
Contractors' retention	5,669,590	536,995
Provisions	18,942,274	15,960,642
Trade payables	473,560	953,907
Total liquidity risk	25,085,424	17,451,544

23) Events after the reporting period

Not applicable

24) Currency

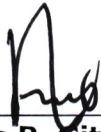
The financial statements are presented in Kenya Shillings.

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25) APPENDIX I: PROGRESS ON THE FOLLOW UP OF THE AUDITOR'S 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	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	There was no outstanding issue or observation from the auditor			



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 2nd December, 2022

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APPENDIX II: EXCHEQUER TRANSFERS

No.	Date	Ref. No.	Period	Amount (Kes.)	
1	30/07/2021	FT21211CBZXM	Quarter 1	20,941,093.00	
2	12/08/2021	FT212247VMKC		5,546,600.00	
3	30/08/2021	FT212422NS7X		27,879,650.45	
4	17/09/2021	FT21260LQBDR		18,550,129.40	
5	28/09/2021	FT21271L9MHC		25,710,612.90	98,628,085.75
6	19/10/2021	FT21292RNGBN	Quarter 2	39,661,612.90	
7	16/11/2021	FT2132028Y75		18,246,348.75	
8	18/11/2021	FT21322TSBJ1		18,246,348.75	
9	02/12/2021	FT21336XSMC1		15,997,299.35	
10	22/12/2021	FT21356103FF		27,153,928.00	119,305,537.75
11	26/01/2022	FT22026SQHBQ	Quarter 3	36,755,848.00	
12	25/02/2022	FT2205689L02		32,740,932.00	
13	28/03/2022	FT22087XXSFC		32,784,590.20	102,281,370.20
14	28/04/2022	FT22118H63C6	Quarter 4	40,094,377.65	
15	19/05/2022	FT22139B4F6Z		62,434,343.60	
16	30/05/2022	FT22150ZHM8C		42,958,725.15	
17	24/06/2022	FT22175FGVCL		82,999,593.70	
18	30/06/2022	FT22181BW343		72,000,000.00	300,487,040.10
Total				620,702,033.80	620,702,033.80

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APPENDIX III: CIRCULARS AND ADVISORIES

No.	Institution	Issue	Communication
1.	County Assembly of Meru	Advice on the payment of prosecutorial and non-Practicing Allowance for legal personnel	Advice vide letter ref. No: SRC/TS/CG/ME/3/61/26(141) dated 5 July 2021
2.	Ministry of Agriculture, Livestock, Fisheries, and cooperatives	Request for payment of various allowances to Laboratory Technicians and Technologists	Advice vide letter ref. No: SRC/TS/HWI/3/23 Vol. V dated 5 July 2021
3.	County Government	Housing Benefits for Governors, Deputy Governors and County Assembly Speakers	Advice vide letter ref.no: SRC/TS/CGOVT/3/61/Vol. V (52) dated 12 July 2021
4.	Executive Office of the President	Taxable car Allowance for purchase of Motor Vehicle	Advice vide letter ref.no: SRC/TS/CHMLS/3/13(117) dated 12 July 2021
5.	The National Treasury	Memorandum on the pensions (Amendment) Bill, 2021 (N.A BILL. 26 of 2020)	Advice vide letter ref. No: SRC/TS/PD/3/2 Vol III (107) dated 13 July 2021
6.	Konza Technopolis Development Authority	Non-practicing Allowance for the Legal Personnel	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX dated 2 August 2021
7.	County Government of Kisumu	Allowance for the Chairperson of the Pending Bills Committee	Advice vide letter ref. No: SRC/TS/CG/KMU/3/61/17 (47) dated 12 August 2021
8.	Ministry of Labour and Social protection	Monthly Honoraria allowance for the Chairman National Council For Occupational Safety and Health	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (184) dated 12 August 2021
9.	County Public Service Board of Uasin Gishu	Risk Allowance for Dredging Boat Operators	Advice vide letter ref. No: SRC/TS/CG/UG/3/61/44 (59) dated 12 August 2021
10.	Sigalagala National Polytechnic	Sigalagala National Polytechnic Honoraria and Allowances	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (185) dated 12 August 2021
11.	County Government of Uasin Gishu	Responsibility/Extraneous Allowance for Staff serving in the County	Advice vide letter ref. No: SRC/TS/CG/UG/3/61/44 (60) dated 12 August 2021
12.	County Government of Lamu	Memorandum on Matters requiring advice from Salaries and Remuneration Commission	Advice vide letter ref. No: SRC/TS/CG/LAM/3/61/21dated 16 August 2021
13.	County Assembly of Meru	Senate Resolutions on the Auditor Generals Report on the County Assembly of Meru for the Financial year ended 30/6/2019 Transport	Advice vide letter ref. No: SRC/TS/CG/ME/3/61/26 (115) dated 16 August 2021

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No.	Institution	Issue	Communication
		Allowance	
14.	Yvonne waweru	Request on Advice on circular on conversion of MCAs Car loan to Grant	Advice vide letter ref. No: SRC/TS/CG/KIA/3/61/13 (110) dated 16 August 2021
15.	Kiambu County	House Allowance Classification	Advice vide letter ref. No: SRC/TS/CG/KIA/3/61/13 (109) dated 16 August 2021
16.	Ministry of Industrialization, Trade and Enterprise Development	Payment of Allowances to members of the Taskforce and Secretariat on the implementation of the merger of Kenya industrial property (KIPI), Anticounterfeit Authority (ACA), and Kenya copyright Board (KECOBO)	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (186) dated 18 August 2021
17.	Ministry of East African Community and Regional Development	Request for Review of East African Legislation Assembly Kenya (EALA) chapter Mileage Allowance	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (187) dated 18 August 2021
18.	Homabay County Assembly	Advice on revised House allowance for Public Servants	Advice vide letter ref. No: SRC/TS/CG/HB/3/61/8 (38) dated 18 August 2021
19.	Agriculture and Food Authority	House Allowance while Acting on a higher Position	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (194) dated 23 August 2021
20.	Ministry of ICT, Innovation and Youth Affairs	Airtime Allowance payable to the Chairperson of media complaints commission	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (193) dated 23 August 2021
21.	County Government of Embu	Clarification on Payment of County Assembly Audit Committee members	Advice vide letter ref. No: SRC/TS/CG/EM/3/61/6 (93) dated 24 August 2021
22.	Tana River County Government	House allowance rates in Hola Tana River Head quarters	Advice vide letter ref. No: SRC/TS/CG/TR/3/61/40 (20) dated 24 August 2021
23.	Kenya Revenue Authority	Clarification on implementation of Housing Allowance approved for members of the National Police	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX (196) dated 24 August 2021
24.	Ministry of Health	Ministry of Health position to pay Emergency allowance and arrears to all Doctors working at the Ministry Headquarters	Advice vide letter ref. No: SRC/TS/HWI/3/23 Vol. VI (4) dated 3 September 2021

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No.	Institution	Issue	Communication
25.	Ministry of ICT, Innovation and Youth Affairs	Personal Guide for Martin Kuria Kariuki P/No.20210025664 NCPWD/P/177582	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. X (3) dated 8 September 2021
26.	Ministry of ICT, Innovation and Youth Affairs	Terms and Condition of Service for State Counsels	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. X (4) dated 8 September 2021
27.	Kenya Medical Training College	Harmonization of Terms and Condition of Service for Legal personnel in the public service	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. IX dated 17 September 2021
28.	Ministry of Tourism and Wildlife	Payment of Extraneous allowance to secretarial personnel, Drivers and support staff attached to the Chief Administrative Secretary	Advice vide letter ref. No: SRC/TS/AG/3/37 Vol. X (6) dated 17 September 2021
29.	Micro and Small Enterprise Tribunal	Mr. Robert Katina Mnang'at-Vice Chairperson, Micro and Small Enterprise Tribunal	Advice vide letter ref. No: SRC/TS/CBT/3/3/VOL VII(8) dated 17 September 2021
30.	Kenya National Bureau of Statistics	Payment of entertainment allowance to the Director General	Advice vide letter ref. No: SRC/TS/AG/3/37/VOL. X (13) dated 17 September 2021
31.	County Public Service Board of Uasin Gishu	Remuneration and allowances for Uasin Gishu Biashara Fund committee members	Advice vide letter ref. No: SRC/TS/CG/UG/3/61/44 (61) dated 17 September 2021
32.	County Assembly Forum	Pension Benefit for County State Officers	Advice vide letter Ref. No. SRC/TS/CAF/3/61/49(101) dated 17 September 2021
33.	Mr. Josiah Mwanja Josiahmwanja@gmail.com	House Allowance	Advice vide letter ref. No: SRC/TS/AG/3/37 VOL. X dated 20 September 2021
34.	County Public service Board of Bomet	Request for approval of payment of Extraneous allowance to Office Administrative Officers (Secretaries)	Advice vide letter ref. No: SRC/TS/CG/BOM/3/61/12(50) dated 27 September 2021
35.	Dr Andrew Kiura Mbugu, LRCS, LRCP (1), M.Med (Surgery)	In the support of the request by KARO for pension on Review in keeping with the cost of Living	Advice vide letter ref. No: SRC/TS/PD/3/2 VOL. III (113) dated 27 September 2021
36.	County Public Service Board of Nyandarua	Determination of Remuneration	Advice vide letter ref. no. SRC/TS/CG/NYA/3/61/35(100) dated 30 September 2021
37.	The National Treasury	Request for Extension to pay Taskforce allowance to members of the inter-agency taskforce on merging Uwezo	Advice vide letter ref. no. SRC/TS/AG/3/37/Vol. X (22) dated 30 September 2021

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No.	Institution	Issue	Communication
		Fund, Youth Enterprise Development Fund and Women Enterprise Development Fund into one Fund.	
38.	Kenyatta University Teaching referral and Research Hospital	Leave Allowance for our staff	Advice vide letter ref. no. SRC/TS/AG/3/37/Vol. X (24) dated 30 September 2021
39.	Ministry of Sports, Culture and Heritage	Interpretation and implication of the Oath of Office for National Heroes Act 2014	Advice vide letter ref. no. SRC/TS/AG/3/37/Vol. X (25) dated 30 September 2021
40.	The National Treasury	Approval for payment of Honoraria for Officers involved in ICPD25	Advice vide letter ref. no. SRC/TS/AG/3/37/Vol. X (23) dated 30 September 2021
41.	Nyandarua County JM Kariuki Hospital	Payment of Hospital Board Management	Advice vide letter ref. no. SRC/TS/CG/NYA/3/61/35(99) dated 30 September 2021
42.	Kerio Valley Development Authority	Clarification on implementation of the Revised House Allowance for Public Sector	Advice vide letter ref.no.SRC/TS/AG/3/37 Vol X(22) dated 30 September 2021
43.	Ministry for Public Service and Gender	Request for Authority to pay allowances to the Tribunal to inquire into the matter of petition on removal from office of the Hon Lady Justice Mary Muthoni Gitumbi, Judge of the Environment and Land Court	Advice vide letter Ref.no:SRC/TS/MPYG/3/1/3 Vol.II (26) dated 1 October 2021
44.	Office of the Controller of Budget	Payment of Allowances to drivers attached to the Controller of Budget	Advice vide letter Ref. No. SRC /TS/AG/3/37 Vol X (23) dated 1 October 2021
45.	Multimedia University of Kenya	Guidance on Compensation to members of the University undertaking Assignments in various Committees	Advice vide letter Ref. No. SRC /TS/AG/3/37 Vol X (30) dated 4 October 2021
46.	Ministry of Tourism and Wildlife	Request for Clarification	Advice vide letter Ref. No. SRC/TS/AG/3/37 Vol X (25) dated 4 October 2021
47.	Public Procurement Regulatory Authority	Payment for Officers Assisting the Board in Recruitment of the Director General	Additional information vide letter Ref. No. SRC/TS/AG/3/37 Vol X (30) dated 5 October 2021
48.	National Gender and Equality Commission	Budget for Supporting state officers with disability	Advice vide letter Ref. No: SRC/TS/NGEC/3/35/13/95 dated 8 October 2021

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No.	Institution	Issue	Communication
49.	Policy Holders Compensation Fund	Payment of Extraneous allowance to Secretarial Personnel and Drivers to the Chief executive Officer's Office	Advice vide letter Ref. No: SRC/TS/AG/3/37/VOL. X (34) dated 21 October 2021
50.	Kilindini Retirees Welfare Association	Mandate on Salaries/Remuneration for Pension Fund Trustee and Employees	Advice vide letter Ref. No: SRC/TS/PD/3/2 VOL 111 (116) dated 21 October 2021
51.	Council of Legal Education	Advocates Training Programme (ATP) Examination: Request for Extraneous Allowance	Advice vide letter Ref. No: SRC/TS/CLE/3/71 (56) dated 2 November 2021
52.	National Aids Control Council (NACC)	Request for Circular on Mortgage Guidelines for State Corporations	Advice vide letter Ref. No: SRC/TS/AG/3/37 VOL.X (50) dated 3 November 2021
53.	County Government Kirinyaga	Provision of Transport for County Executive Committee Members (CECs)	Advice vide letter Ref. No: SRC/TS/CG/KIR/3/61 VOL.11 (21) dated 3 November 2021
54.	Public Procurement Regulatory Authority	Payment for Officers Assisting the Board in Recruitment of the CEO	Advice vide Letter Ref. No. SRC/TS/AG/3/37 Vol X (49) dated 3 November 2021
55.	Mandera County Assembly	Revision of Infrastructure ceiling for Mandera County Speaker's Residence	Advice vide letter Ref. No: SRC/TS/CG/MAN/3/61/24 (21) dated 4 November 2021
56.	Nakuru County Assembly	Speaker's House	Advice vide letter Ref. No: SRC/TS/CG/NAK3/61/31 (67) dated 4 November 2021
57.	Rural Electrification and Renewable Energy Corporation	Allowances for Rural Electrification and Renewable Energy Corporation Staff	Advice vide Letter Ref. No. SRC/TS/AG/3/37 Vol X (51) dated 5 November 2021
58.	Baringo County Government	Computation of Employees Gratuity	Advice vide Letter Ref. No: SRC/TS/CG/BA/3/61/1(91) dated 8 November 2021
59.	University of Kabianga	Clarification of Daily Subsistence (DSA)	Advice vide Letter Ref. No: SRC/TS/UG/3/37 VOL. X (52) dated 8 November 2021
60.	Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes	Request for Authority to pay Allowances to the Taskforce on the Review of Power Purchase Agreement between KPLC and Independent Power Suppliers and Lenders	Advice vide letter ref. No: SRC/TS/MPYG/3/1/3 VOL II (37) dated 10 November 2021
61.	National Cohesion and Integration Commission	Request for Advice	Advice vide letter Ref. No: SRC/TS/AG/3/37 VOL. IX (127) dated 18 November 2021

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No.	Institution	Issue	Communication
62.	The Ministry of land and Physical Planning	Request for approval of allowances for the Extended period of the Taskforce on formulation Electronics Land Transaction Regulations	Advice vide letter Ref. No: SRC/TS/AG/3/37 VOL. X (75) dated 18 November 2021
63.	Intergovernmental Relations Technical Committee	Payment for Acting Allowance	Advice vide letter Ref. No: SRC/TS/IGRTC/3/49 / VOL. 1 (78) dated 18 November 2021
64.	Nairobi Metropolitan Services (NMS)	Request for Payment of Extraneous Allowance	Advice vide letter Ref. No: SRC/TS/NMS/3/1/4 dated 22 November 2021
65.	Ministry of Health	Transport Facilitation-Mrs Koros Liliy Chepkorir P/No: 2018111294	Advice vide letter Ref. No: SRC/TS/AG/3/37 VOL. X (74) dated 18 November 2021
66.	Muranga County Public Service Board	Advice on Non-Practicing Allowance for former Local Government Employees	Advice vide letter Ref. No: SRC/TS/MUR/3/61/29 dated 22 November 2021
67.	County Assembly of Laikipia	Hon Peter T. Waigwa's Injury Benefit Calculation	Advice vide letter Ref. No: SRC/TS/CG/LA/3/61/1 (88) dated 30 November 2021
68.	Mr. Justus Alala Onyango	Noble Request to review the Retired Civil Servants Salaries Pension	Advice vide letter Ref. No: SRC/TS/PD/3/2 Vol. III (119) dated 30 November 2021
69.	County Government of Bomet	Remuneration for Physical and Land use Planning Liaison Committee	Advice vide letter Ref. No: SRC/TS/CG/BOM/3/61/2(47) dated 2 December 2021
70.	Ministry of ICT and Innovation	Taskforce on Development of the Data Protection (General) Regulations	Advice vide letter Ref. No: SRC/TS/AG/3/37. Vol. X (103) dated 2 December 2021
71.	Ministry of Labour and Social Protection	Request for review of the Advice on Payment of Allowances for the National Adoption Committee Members	Advice vide letter Ref. No: SRC/TS/AG/3/37. Vol. X (104) dated 2 December 2021
72.	Sports, Arts and Social Development Fund	Remuneration for Oversight Board Members of the SASDF	Advice vide letter Ref. No: SRC/TS/AG/3/37 Vol. X (104) dated 3 December 2021
73.	University Fund	Club Membership for the Chief Executive Officer	Advice vide letter Ref. No: SRC/TS/SC/3/17/VOL VII (40) dated 7 December 2021
74.	County Government of Lamu	Clarification and Guidance on Allowances and Reimbursements to Audit Committee Members	Advice vide letter Ref. No: SRC/TS/29/21(36) dated 14 December 2021

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No.	Institution	Issue	Communication
75.	Kenya National Innovation Agency	Club Membership for the Chief Executive Officer	Advice vide letter Ref. No: SRC/TS/15(34) dated 14th December 2021
76.	Makueni County Public Service Board	Clarification on health Risk Allowance for Medical Laboratory Officers	Advice vide letter Ref. No: SRC/TS/29/23(4) dated 14th December 2021
77.	Office of the Registrar of political Parties	Facilitation of members of the political parties Liaison Committee (PPLC) with Daily Subsistence (Local Travel) and Transport Facilitation	Advice as per letter Ref. No: SRC/TS/22/ (6) dated 14th December 2021
78.	The National Treasury	Request for payment of Taskforce Allowance to Members of the Inter - Agency taskforce on the Development of the National Youth Service Commercial and Enterprise Fund Regulations, 2021	Advice as per letter Ref. No: SRC/TS/15/ (35) dated 15th December 2021
79.	The National Treasury	Request for advice to pay Taskforce Allowance to members of the Green Fiscal Incentives Policy Framework Taskforce Allowance	Advice as per letter Ref. No: SRC/TS/15/ (36) dated 15th December 2021
80.	The National Treasury	Request for Taskforce Allowance for the inter-Agency Committee on a One-off Honorarium and monthly Pension to former Councillors	Advice as per letter Ref. No: SRC/TS/15/ (37) dated 15th December 2021
81.	The National Treasury	Honoraria Payment to Tax Appeals Tribunal Members	Advice as per letter Ref.No: SRC/TS/15/(38) dated 15th December 2021
82.	Murang'a County Government	Housing Benefit for Governors and Deputy Governors	Advice vide letter Ref. No: SRC/TS/29/29(6) dated 15th December 2021
83.	Murang'a County Government	Telephone Allowance for Public Service Officers	Advice vide letter Ref. No: SRC/TS/29/29(5) dated 15th December 2021
84.	Office of the President	Allowance accruing to the technical team and Secretariat supporting the Presidential Taskforce on the review of Power Purchase Agreement	Advice vide letter Ref. No: SRC/TS/15(44) dated 17th December 2021
85.	Ministry of Transport, Infrastructure, Housing, Urban Development and	Remuneration for a personal Guide allowance for public officers with Disability-Consolata A. Were, P/No. 19911029071	Advice vide letter Ref. No: SRC/TS/8/22 (11) dated 17th December 2021

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No.	Institution	Issue	Communication
	Public Works		
86.	Office of Auditor General	Remuneration for Chairperson and members of the Audit Committee office of the Auditor General	Advice vide letter Ref. SRC/TS/15(67) dated 24th January 2022
87.	Ministry of Defence	Secondment of Staff	Advice vide letter Ref. SRC/TS/15(69) dated 26th January 2022
88.	Export Processing Zone	Compensation to security personnel deployed at EPZ Authority: Kenya Police and Administration Police Officers	Advice vide letter Ref. No: SRC/TS/15(72) dated 26th January 2022
89.	Kenya National Shipping Line Ltd	Clarification on rates and cluster Classification	Advice vide letter Ref. SRC/TS/15(70) dated 27th January 2022
90.	County Government of Nyandarua	Contract for provision for comprehensive Medical Cover for the County Government of Nyandarua staff members for the Period 18th April,2022 to 17th April 2023	Advice vide letter Ref. No: SRC/TS/29/35(9) dated 27th January 2022
91.	Kenya Film Classification Board	Remuneration of Co-opted members /Film Makers	Advice vide letter Ref. No: SRC/TS/15 (77) dated 27th January 2022
92.	Meru County Public Service Board	Clarification of Circular SRC/TS/CGOVT/3/61	Advice vide letter Ref. No: SRC/TS/29/26 (5) dated 27th January 2022
93.	County Government of Kiambu	The Commission Representation on Medical Ex-Gratia for members and Staff of the County Assembly	Advice vide letter Ref. No: SRC/TS/29/13 (9) dated 30th January 2022
94.	Head of Public Service	Remuneration and Benefits Applicable to Part-time members of the Ethic and Anti-Corruption Commission (EACC)	Advice vide Letter Ref: No: SRC/TS/25/5(20) dated 2nd February 2022
95.	Water Resources Authority	Conferment of City status on Nakuru County	Advice vide Letter Ref: No: SRC/TS/15(78) dated 3rd February 2022
96.	Kitui County Public Service Board	Payment of Commuter Allowance	Advice vide Letter Ref: No: SRC/TS/29/18(10) dated 3rd February 2022
97.	Ministry of Sports Culture and Heritage	Allowance for Artists, Performing Group and Others	Advice vide Letter Ref: No: SRC/TS/15(78) dated 3rd February 2022

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No.	Institution	Issue	Communication
98.	Kenya Maritime Authority	Harmonization of Non-Practicing Allowance for qualified Legal Practitioners in the Authority	Advice vide Letter Ref: No: SRC/TS/18 /73 dated 9th February 2022
99.	Nyandarua County Assembly	Request for Clearance to spend finds above set ceiling to complete the Nyandarua County Official Speaker's Residence	Advice vide Letter Ref: No: SRC/TS/29/35 dated 9th February 2022
100	Bungoma County Government	Health Risk Allowance for Health Workers	Advice vide Letter Ref: No: SRC/TS/29/3(5) dated 10th February 2022
101	Independent Policing Oversight Authority	Responsibility Allowance	Advice vide Letter Ref: No: SRC/TS/18/33(12) dated 10th February 2022
102	Office of the Auditor General	Taxable Car Allowance for State Officers	Advice vide Letter Ref: No: SRC/TS/15 dated 17th February 2022
103	Kenya Copyright Board	Payment of Taskforce Allowance for Four (4) Members of the staff of Kenya Copyright Board (KECOBO)	Advice vide Letter Ref: No: SRC/TS/15 dated 22nd February 2022
104	Migori County Government	Payment of Non- Practicing Allowance to the County Attorney	Advice vide Letter Ref: No: SRC/TS/29/27 dated 22nd February 2022
105	The Judiciary	Request for approval of task related Allowance for the operationalization of the Judiciary Fund	Advice vide Letter Ref: No: SRC/TS/32 dated 23rd February 2022
106	Elgeyo Marakwet Couty Public Service Board	Request for Advice	Advice vide Letter Ref: No: SRC/TS/29/5 dated 24th February 2022
107	Uasin Gishu County Government	Remuneration and Allowances for Uasin Gishu County Physical and Land use Planning Consultative forum and physical and Land use planning Liaison Committee	Advice vide Letter Ref: No: SRC/TS/29/44 dated 28th February 2022
108	Agro-Chemical and Food Company Limited	Request for review of the Commission Advice on Annual Leave Travelling Allowance	Advice vide Letter Ref: No: SRC/TS/18/56(11) dated 28th February 2022
109	County Assembly of Bungoma	Advice on Payment of Allowance for board Members during interview Exercise	Advice vide Letter Ref: No: SRC/TS/29/3 dated 1st March 2022
110	Nairobi County Assembly	Request for extension of Deadline for Construction of speakers Residence	Advice vide Letter Ref: No: SRC/TS/29/30 (10) dated 2nd March 2022

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No.	Institution	Issue	Communication
111	Office of the Attorney General and Department of Justice	The Judges Retirement Benefits Bill,2016	Advice vide Letter Ref: No: SRC/TS/9 (15) dated 2nd March 2022
112	Ministry of Industrilization, Trade and Enterprize Development	Request for Advice to pay allowance to members of the inter-ministerial and Agency working Teams. committee on Kenya -United state of America free Trade Negotiations	Advice vide Letter Ref: No: SRC/TS/15(96) dated 2nd March 2022
113	National Police Service Commission	Payment of Allowance to Witnesses	Advice vide Letter Ref: No: SRC/TS/23/3(9) dated 2nd March 2022
114	Policy Holders Compensation Fund	Payment of Various Allowances to staff	Advice vide Letter Ref: No: SRC/TS/15(106) dated 11 March 2022
115	County Assembly of Bungoma	Advice on Payment of Ward Partisan Staff	Advice vide Letter Ref: No: SRC/TS/29/3(8) dated 21st March 2022
116	Ministry of Defence	Remuneration and Benefits for the National Defence University -Kenya Council Members and Taskforce/Committee	Advice vide Letter Ref: No: SRC/TS/1(84) dated 22nd March 2022
117	Tana and Athi Rivers Development Authority (TARDA)	Club Membership for Chief Executive Officer	Advice vide Letter Ref: No: SRC/TS/15 dated 24th March 2022
118	Office of the Auditor General	Request for clarification on rates for DSA(Foreign Travel) Gambia	Advice vide Letter Ref: No: SRC/TS/15 (118) dated 28th March 2022
119	Sports Kenya	Payment of Allowance to members of a Taskforce	Advice vide letter Ref. No: SRC/TS/18/75 (30) dated 11th March 2022
120	County Government of Bungoma	Confirmation of Fund-Health Risk Allowance for Health Workers	Advice vide letter Ref. No: SRC/TS/29/3(9) dated 12 April 2022
121	Ministry of Energy	Remuneration for Members of the Energy and Petroleum Tribunal	Advice vide letter Ref. No: SRC/TS/12 dated 20th April 2022
122	Ministry of Health	National Emergency Medical Care Steering Committee	Advice vide letter Ref. No: SRC/TS/19 dated 20th April 2022
123	Kenyatta National Hospital	Approval for Payment of Extraneous Allowance to the Position of Director Nursing Services,Job Group R	Advice vide letter Ref. No: SRC/TS/TS/18/12/40 dated 20th April 2022

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No.	Institution	Issue	Communication
124	Technical University of Mombasa	Payment of Emergency Call Allowance for Clinical officers and Nurses	Advice vide letter Ref. No: SRC/TS/19 (15) dated 25 April 2022
125	Ministry of Public Service ,Gender, Senior Citizens Affairs and Special Programmes	Payment of Taskforce Allowance to members of Inter-Ministerial Advice Taskforce on Human Resource Management and Development	Advice vide letter Ref. No: SRC/TS/15 VOL.1(8) dated 26th April 2022
126	National Gender and Equality Commission	Guidance on Compensation for use of Personal Vehicle in the absence of an official Vehicle for Commissioner Thomas Okoth Koyier - National Gender and Equality Commission.	Advice vide letter Ref. No: SRC/TS/25/10(12) dated 20th April 2022
127	Policyholders Compensation Fund	Payment of various allowances to staff	Advice vide letter Ref. No: SRC/TS/15 VOL.I(7) dated 4 May 2022
128	National Gender and Equality Commission	Guidance on Audit Committee Allowance and Facilitation	Advice vide letter Ref. No: SRC/TS/25/10(14) dated 4th May 2022
129	Ministry of ICT, Innovation and Youth Affairs	Request for Guidance on payment of Daily Subsistence Allowance of Consultants under Kenya Youth Employment and Opportunity Project	Advice vide letter Ref. No: SRC/TS/15 VOL.I(8) dated 4th May 2022
130	County Assembly of Taita Taveta	Housing Benefits for Governors, Deputy Governors and County Assembly Speakers	Advice vide letter Ref. No: SRC/TS/29/39 (7) dated 4th May 2022
131	Ministry of Tourism and Wildlife	Rates and Cluster Classification for payment of Local Daily Subsistence Allowances to the IWT-Kenya Project Partners Not in Public Service	Advice vide letter Ref. No: SRC/TS/15 VOL.I(9) dated 4th May 2022
132	Harrison Njaaga Ngigi	Guide/Reader Allowance	Advice vide letter Ref. No: SRC/TS/18/22(15) dated 4 May 2022
133	Mombasa County Public Service Board	Remuneration for the Mombasa County Investment Corporation Board Members	Advice vide letter Ref. No: SRC/TS/29/28(11)dated 4th May 2022
134	County Assembly of Kwale	Clarification on SRC Circular on Car Loan and Mortgage Scheme for State and other Public Officers Dated	Advice vide letter Ref. No: SRC/TS/29/19(10) dated 5th May 2022

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No.	Institution	Issue	Communication
135	Kenya Trade Network Agency	Payment of Non-Practicing Allowance to Legal Personnel in Public Service	Advice vide letter Ref. No: SRC/TS/15 VOL. I (7) dated 5th May 2022
136	Kisii University	Payment of Non-Practicing Allowance to Legal Personnel in Public Service	Advice vide letter Ref. No: SRC/TS/10(165) dated 5th May 2022
137	TVET Curriculum Development, Assessment and Certification Council	Leave Allowance	Advice vide letter Ref. No: SRC/TS/18(93) dated 9th May 2022
138	Coast Institute Technology	Request for Approval to Pay Responsibility Allowance to Management Staff.	Advice vide letter Ref. No: SRC/TS/18/74(19) dated 13th May 2022
139	National Gender and Equality Commission	Budget for supporting State Officers with Disabilities	Advice vide letter Ref. No: SRC/TS/25/10(15) dated 17th May 2022
140	Kenya National Union of Nurses	Emergency Call Allowance for Nurses	Advice vide letter Ref. No: SRC/TS/19(18) dated 24th May, 2022
141	National Aids Control Council	Implementation of the Mortgage and Car Loan Scheme for the National Aids Control Staff	Advice vide letter Ref. No: SRC/TS/15 Vol .1 dated 23th May 2022
142	County Government of Kilifi	Clarification of Allowances Payable to The Executive Department Support Staff.	Advice vide letter Ref. No: SRC/TS/29/14(10) dated 27th May 2022
143	Kenyatta National Hospital	Extension Of Payment of Health Workers Extraneous Allowance	Advice vide letter Ref. No: SRC/TS/18/12 (43) dated 30th May 2022
144	Simon Chege	TSC Transfer Allowance	Advice vide letter Ref. No: SRC/ADM/1 (10) dated 31st May 2022
145	West Pokot County Public Service Board	Transport (Commuter) Allowance for Members of the Board	Advice vide letter Ref. No: SRC/TS/29/47(9) dated 31st May 2022
146	Ministry of Labour	Clarification on Allowances Paid to Health Workers	Advice vide letter Ref. No: SRC/TS/19(21) dated 31st May 2022
147	Kenya Medical Training College	Payment of Non-Practicing Allowance	Advice vide letter Ref. No: SRC/TS/18/4(12) dated 2nd June 2022
148	Embu County Government	Special House Allowance	Advice vide letter Ref. No: SRC/TS/29/6 dated 6th June 2022
149	Embu County Government	Construction of the Speakers Official Residence	Advice vide letter Ref. No. SRC/TS/29/26 dated 7th June 2022

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No.	Institution	Issue	Communication
150	Embu County Government	Housing Benefits for the County Governor	Advice vide letter Ref. No: SRC/29/6 dated 7th June 2022
151	County Government of Kericho	Health Services Allowances	Advice vide letter Ref. No: SRC/TS/19(20) dated 8th June 2022
152	State Department of Education and Research	Approval of Payment of Allowances in Universities Without SRC's advice	Advice vide letter Ref. No: SRC/TS/10(177) dated 9th June 2022
153	Sports Kenya	Payment Of Allowance to Members of a Taskforce	Advice vide letter Ref. No. SRC/TS/18/75(31) dated 9th June 2022
154	County Government of Uasin Gishu	Remuneration and Allowances for Uasin Gishu County Physical and Land use Planning Consultative Forum and County Physical and Land Use Planning Liaison Committee	Advice vide letter Ref. No. SRC/ts.29/44(13) dated 20th June 2022
155	Ministry of Sports, Culture and Heritage	Remuneration For Committee Members and Personnel for the 24th Summer 2022 Deaflympics in Caxias Do Sul, Brazil	Advice vide letter Ref No. SRC/TS/20(26) dated 21st June 2022
156	Chief Registrar of the Judiciary	Payment of Hardship Allowance to the Hon. Judges	Advice vide letter Ref. No. SRC/TS/25/6(22) dated 21 June 2022
157	National Councils for Persons with Disability	Guide Allowance For Tonny Ogendi. Senior Clerical Officer, Office of the Deputy County Commissioner - Homabay Sub County	Advice vide letter Ref. No SRC/TS/29/8(40) dated 22 June 2022
158	Kinyanjui Technical Training Institute	Payment of Retreat Allowances	Advice vide letter Ref. No SRC/TS/15 VOL1 (34) dated 29th June 2022
159	County Government of Kisumu	Housing of the Governor of Kisumu	Advice vide letter Ref.No SRC/TS/29/17(17) dated 27th June 2022
160	County Assembly of Meru	Progress Report and Request for Extension of the Deadline for the Construction of the Speaker's Official Residence (Tender number cam/con/07/2021-2022)	Advice vide letter Ref. No SRC/TS/29/26(12) dated 27th June 2022
161	Nairobi County Assembly	Request For Extension of the Deadline for Construction of Speaker's Residence	Advice vide letter Ref. No SRC/TS/29/30(17) dated 27th June 2022
162	Kenya Revenue Authority	Outpatient Medical Cover	Advice vide letter Ref. No: SRC/TS/18/52(17) dated 27th June 2022

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No.	Institution	Issue	Communication
163	Meru University of Science and Technology	Request for review of Commission decision on Commuter, Passage and Baggage and Leave allowance for KUSU CBN for period 2013-2017.	Commission Advice communicated vide Ref. No. SRC/TS/UG/3/7/VOL.IX(72) dated 16/09/21.
164	Maseno University	Request for advice for CBN for UASU, KUSU and KUDHEIHA for period 2017-2021.	SRC Advice communicated vide Ref. SRC/TS/UG/3/7/Vol. II (22) dated 23/08/21.
165	Post Office Saving Bank	Request for advice on CBN for Banking Insurance and Finance Union (BIFU) for period 2017/2021.	SRC Advice communicated vide Ref. SRC/TS/KPSB/3/17/45 Vol. I (38) dated 20/08/21.
166	Numerical Machine Complex Limited	Request for advice on CBN for Kenya Engineering Workers Union (KEWU) for period 2019-2023.	SRC Advice communicated vide Ref. No: SRC/TS/SC/3/17/VOL.VII (12) dated 23/08/21.
167	Kenya Animal Genetic Resource Centre	Request for advice on CBN for Union of Kenya Civil Servants for period 2020-2024.	SRC Advice communicated vide letter Ref. No SRC/TS/SC/3/17 VOL. VII (15) dated 26th August 2021.
168	University of Eldoret	Request for review of Commission decision on commuter allowance CBN for UASU, KUSU and KUDHEIHA for period 2013-2017.	SRC Advice communicated vide Ref. SRC/TS/UG/3/7/Vol. II (72) dated 30/08/21.
169	Moi Teaching and Referral Hospital	Request for advice on CBN for KMPDU, KUCO, KNUN and KUDHEIHA for period 2021-2025.	SRC Advice communicated vide Re. No: SRC/TS/MTRH/3/17/2VOL. III (7) dated 01/12/2021.
170	Commission for University Education	Request for review of Commission on Meal and Responsibility allowance on CBN for KUDHEIHA for period 2017-2021.	Commission decision issued vide Ref. No: SRC/TS/CUE/3/35(24) dated 30/08/21.
171	Geothermal Development Company	Request for advice on CBN for KETAWU for period 2022-2025.	SRC decision communicated vide Ref. No. SRC/TS/EC/3/7/16VOL. (12) dated 16/09/21.
172	Kenyatta National Hospital	Request for advice on CBN for period 2017-2021.	SRC Advice communicated vide Ref. No: SRC/TS/KNH/3/17/11(71) dated 2nd July, 2021
173	Agro-Chemicals and Food Company (ACFC)	Request for advice for the proposed CBN between ACFC and Kenya Chemical and Allied Workers Union for period 2021-2025.	SRC Advice communicated vide Ref. No: SRC/TS/18/56/(11) dated 28/2/2022.

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No.	Institution	Issue	Communication
174	Masinde Muliro University of Science and Technology	Request for review of Commission's decision on the proposed CBN between MMUST and UASU and KUSU for the period 2013-2017.	SRC Advice communicated vide Re. No: SRC/TS/BAC/3/17/58 dated 21/10/2021.
175	National Cereals and Produce Board (NCPB)	Request for advice on the proposed CBN between NCPB and Kenya Union of Commercial Food and Allied Workers for the period 2021/2025.	SRC Advice communicated vide SRC/TS/SC/3/17/VOL.VII (42) dated 19/10/2021.
176	Bukura Agricultural College (BAC)	Request for advice on proposed CBN between BAC and Union of National Research and Allied Institutes Staff of Kenya 2020-2024.	SRC Advice communicated vide Ref. No: SRC/TS/BAC/3/17/58(26) dated 01/12/2021
177	Sports Kenya	Request for advice on proposed CBN between Sports Kenya and KUDHEIHA for period 2021-2025.	SRC Advice communicated vide Ref. SRC/TS/SK/3/17/55(23) dated 19/11/2021.
178	Murang'a University	Request for advice on the proposed CBN between Muranga University and UASU, KUSU and KUDHEIHA for period 2013-2017.	SRC Advice communicated vide Ref. SRC/TS/UG/3/7/Vol. IX/ (75) dated 01/12/2021.
179	Kenya Electricity Generating Company (KenGen)	Request for advice on proposed CBN between KenGen and Kenya Electrical and Allied Workers Union for period 2021-2024.	SRC Advice communicated vide Ref. No: SRC/TS/SC/EC/3/16 Vol. III (23) dated 01/12/2021.
180	State Department for Public Service	Request for advice on the proposed CBN between the Government and Union of Kenya Civil Servants for period 2021-2025.	SRC Advice communicated vide letter Ref. No: SRC/TS/3 (39) dated 10th December 2021.
181	Garissa University	Request for advice on CBN between Garissa University and UASU, KUSU and KUDHEIHA for period 2017-2021.	SRC Advice communicated vide SRC/TS/10(76) dated 14/12/2021.
182	New Kenya Cooperative Creameries Limited (NKCC)	Request for advice on CBN between NKCC and KUCFAW for period 2019-2023.	SRC Advice communicated vide letter SRC/TS/18/48 dated 14th December 2021.
183	Kenya Pipeline Company	Request for advice on the proposed CBN between Kenya Pipeline Company and Kenya Petroleum Oil Workers Union for period 2021-2025.	SRC Advice communicated vide letter SRC/TS/18/47(7) dated 15th December 2021.

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No.	Institution	Issue	Communication
184	Mombasa County Government	Request for advice on CBN between Mombasa County Government and KCGWU for 2018-2022.	Commission Advice communicated vide SRC/TS/29/28(6) dated 16/12/2021.
185	Kenyatta National Hospital (KNH)	Request for advice for the proposed CBN between KNH and KMPDU, KNUN and KUDHEIHA for the period 2021-2025.	SRC Advice communicated vide Ref. No: SRC/TS/18/12(36) dated 8/3/2022.
186	Kibabii University	Request for review of Commission's decision on the proposed CBN between Kibabii University and UASU, KUSU and KUDHEIHA for the period 2017-2021.	The SRC advice letter Ref. No. SRC /TS/10 (120) dated 17 th February 2022.
187	Nairobi City County Government	Request for advice for the proposed CBN between Nairobi City County Government and Kenya County Government Workers Union for the period 2021-2025.	Commission decision communicated vide letter Ref. No. SRC/TS/29/30 (8) dated 29 th March 2022.
188	Kenya Petroleum Refineries Limited (KPRL)	Request for advice on the proposed CBN between Kenya Petroleum Workers Union and Kenya Petroleum Refineries Limited (KPRL) for the period 2017 – 2020.	Commission decision communicated vide letter Ref. No. SRC/TS/18/47 (17) dated 16 th March 2022.
189	Kenya Electricity and Generating Company Limited	Request for review of the Commission's Advice on the Collective Bargaining Negotiation between Kenya Electricity and Generating Company Limited and Kenya Electrical and Allied Workers Union for the period 2021 – 2024.	Commission Advice communicated vide letter ref.no. SRC/TS/18/19(22) dated 28th June, 2022.
190	Meru University of Science and Technology Council	Request for review on the Commission's Advice on the Collective Bargaining Negotiations between Meru University of Science and Technology Council and KUSU for the period 2013/2017.	Commission's Advice communicated vide Ref. No. SRC/TS/110 (155) dated 20/04/2022.
191	Kenya Animal Genetic Resources Centre	Request for review of Commission's decision on the proposed Collective Bargaining Negotiation between Kenya Animal	SRC Advice communicated vide letter Ref. No SRC/TS/18 (111) dated 4th July 2022.

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No.	Institution	Issue	Communication
		Genetic Resources Centre and Union of Kenya Civil Servants for the period 2020-2024.	
192	Laikipia University	Request for review of Commission's decision on the proposed Collective Bargaining Negotiation between Laikipia University and UASU, KUSU and KUDHEIHA for the period 2013-2017.	SRC Advice communicated vide letter Ref. No. SRC/TS/10(186) dated 29th June 2022.
193	County Government of Kisumu	Request for advice on the proposed Collective Bargaining Negotiations between the Coast Water Works Development Agency and the Kenya Union of Commercial Food and Allied Workers for the period 2019-2022.	SRC Advice communicated vide letter Ref: No. SRC/TS/29/17 (14) dated 13th April, 2022
194	Coast Water Works Development Agency	Request for advice on the proposed Collective Bargaining Negotiations between the Coast Water Works Development Agency and the Kenya Union of Commercial Food and Allied Workers for the period 2019-2022.	SRC Advice communicated vide letter Ref No. SRC/TS/18 (108) dated 2nd June 2022.
195	National Oil Corporation	CBN between National Oil Corporation of Kenya and Kenya Petroleum Oil Workers Union for the period 2019 – 2023.	SRC Advice communicated vide letter Ref. No: SRC/TS/18/35 dated 27th June 2022.
196	Kenya Electricity Generating Company (KenGen)	Request for advice on payment of performance bonus for the FY 2017/2018 and FY 2018/2019 to Staff of Kenya Electricity Generating Company (KenGen)	Commission Advisory communicated vide letter Ref. No. SRC/TS/PP/3/73/ (76) and dated 10 th September 2021
197	Kenya Civil Aviation Authority (KCAA)	Request for advice on payment of performance bonus for the FY 2020/2021 to Board Members and Staff of	Commission advisory communicated vide letter Ref. No. SCR/TS/39 (46) and dated 11 th May 2022

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No.	Institution	Issue	Communication
		Kenya Civil Aviation Authority (KCAA)	
198	Kenya Pipeline Company (KPC)	Request for advice on the payment of KPC staff performance incentive for financial years 2018/19 – 2020/21	Commission advisory communicated vide letter Ref. No. SCR/TS/39 (77) and dated 21 st June 2022
199	Kenya National Commission on Human Rights (KNCHR)	Request for advice on financial performance-based reward for the KNCHR staff for the 2020/21 performance appraisal period	Commission advisory communicated vide letter Ref. No. SCR/TS/39 (76) and dated 21 st June 2022
200	Kenya Development Corporation (KDC)	Request for advice on KDC Staff Rewards Scheme	Ref. No. SRC/TS/39 Vol.1(6) 19 th July 2022
201	National Treasury and Planning	Request for advice on payment of thirteenth basic salary to National Treasury and Planning staff – performance contract for FY 2019/2020	Commission advisory communicated vide letter Ref. No SRC/TS/39 Vol. 1 (13) and dated 20 th July, 2022
202	Office of the Data Protection Commissioner	Request for Approval of the salary structure	Commission Advice vide Letter Ref. SRC/TS/JE/SRSC/3/33/4 VOL.XIII (48) dated 16 th September, 2021
203	National Research Fund	Review of NRF salary structure	Commission Advice vide Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL XIII (42) dated 3rd September, 2021
204	National Council for Law Reporting	Basic Salary structure	Commission Advice vide Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL XIII (41) dated 3rd September, 2021
205	Nuclear Power and Energy Agency (NuPEA)	Request For Review Of Salary And Remuneration For The Nuclear Power And Energy Agency Staff	Commission Advice vide Letter Ref. SRC/TS/NUPEA/3/61 (7) dated 29th September,2021
206	Kenya Veterinary Vaccines Production Institute	Request for advice on annual salary increments for FY 2021/22	Commission Advice vide Letter Ref. No. SRC/TS/JE/CSSC/3/33/2 Vol. V (93) dated 29th September 2021

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No.	Institution	Issue	Communication
207	Kenya Fisheries Service	salary structure	Commission Advice vide Letter Ref. No. SRC/TS/JE/SRSC/3/33/4 VOL XIII (62) dated 13th October, 2021
208	National Council for Law Reporting	Implementation for JE Basic Salaries	Commission Advice vide Letter SRC/TS/JE/SRSC/3/33 Vol. XIII (41) dated 3rd October, 2021
209	Makueni County Sands Conservation and Utilization Authority	Review of salaries for employees	Commission Advice vide letter Ref. No. SRC/TS/CG/MAK/3/61/23 (106) 30th November, 2021
210	Kenya Broadcasting Corporation	Appeal on managerial staff salary review	Commission Advice Vide Letter Ref. No. SRC/TS/SC/KBC/3/17/20 (71) dated 30th November, 2021
211	Pharmacy and Poisons Board	Request for guidance on implementation of the Basic Salary structure	Commission Advice vide Letter REF: SRC/TS/JE/SRSC/3/33/4 Vol. XIII (74) dated 24 th November, 2021
212	Bomet County Government (CPSB)	Request for advisory on salary underpayment	Commission Advice vide Letter Ref. No. SRC/TS/CG/BOM/3/61/2(55) dated 4 th November, 2021
213	Office of the Data Protection Commissioner	JE results for staff of ODPC	Commission Advice vide Letter Ref. no SRC/TS/JE/SRSC/3/33/4 VOL.XIII (62) dated 18th October, 2021
214	Association of County Public Service Board Secretaries of Kenya	Memorandum on Secretaries/CEO CPSB against underpayment and mis-grading of the position	Commission Advice vide letter Ref No. SRC/TS/CGVT/3/61 VOL.V(55) dated 15th November, 2021
215	Embu County Government	Retention of Seniority on Re-appointment and translation of Terms of service	Commission Advice vide Letter Ref. No. SRC/TS/CG/EM/3/61/6 Vol. VI (97) dated 15 th November, 2021
216	Witness Protection Agency	JE Results for the Third Remuneration Review cycle	Commission Advice vide Letter Ref. No. SRC/TS/WPA/3/43/VOL.II(19) dated 12th November, 2021
217	Kenya Education Management Institute	Request for salary structure	Commission Advice vide Letter Ref No. SRC/TS/JE/PURTI/3/33/7 Vol. VI (6) dated 10 th November, 2021

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No.	Institution	Issue	Communication
218	Technical University of Mombasa Enterprise Ltd (TUMEL)	Advisory on payment of salaries and Allowances for TUMEL staff	Commission Advice vide Letter Ref. No. SRC/TS/JE/PURTI/3/33/7 Vol.VI (8) dated 18th November,2021
219	Kenya Airports Authority	Remuneration for the Managing Director/CEO	Commission Advice vide Letter Advice Ref. No. SRC/TS/24/4 (14) dated 8th December, 2021
220	Public Procurement Regulatory Authority (PPRA)	Request for approval of Salary and Terms Conditions of service for DG PPRA	Commission Advice vide Letter Ref. No. SRC/TS/24/4(15) dated 8th December, 2021
221	Sports, Arts and Social Development Fund	Submission of JE documents for Evaluation	Commission Advice vide letter Ref. SRC/TS/JE/SRSC/3/33/4 VOL.XIII (80) dated 7th December, 2021
222	Civil Service	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/CS/3/33/1 VOL.VI (11) dated 12 th December, 2021
223	County Government	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/JE/CG/3/33/6 Vol. V (30) dated 12 th December, 2021
224	Service and Regulatory State Corporations	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/SRSC/3/33/2 VOL.XIII(79) dated 12 th December, 2021
225	Commercial and Strategic State Corporations	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/CSSC/3/33/2 VOL.V(96) dated 12 th December, 2021
226	Public Universities	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/PURTI/3/33/7 VOL.VI (7) dated 12 th December, 2021
227	Research and Specialized Institutions	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No. SRC/TS/PURTI/3/33/7 VOL.VI (7) dated 12 th December, 2021
228	Disciplined (Uniformed) services	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No SRC/TS/JE/DIS/3/33/8 VOL III (47) dated 9 th December,2021
229	Constitutional Commissions and Independent Offices	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No SRC/TS/JE/CIOT/3/33/5/VOL.VI II (39) dated 6 th December,2021

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No.	Institution	Issue	Communication
230	State Officers	Job Evaluation for 3 rd Remuneration Review Cycle	Commission Advice vide Letter Ref. No SRC/TS/24/5/1(11) dated 9 th December, 2021
231	Kerio Valley Development Authority	Request for approved salary structure	Commission Advice vide Letter Ref. no. SRC/TS/24/4 (38) dated 18 th February, 2022
232	National Transport and Safety Authority	Terms of Service for the Director General	Commission Advice vide Letter REF. SRC/TS/24/4 (37) dated 3rd February, 2022
233	Tanathi Water Works Development Agency	Request for a salary structure	Commission Advice vide Letter REF. SRC/TS/24/4 (52) dated 15th March, 2022
234	Kenya Fisheries service	Appeal on salary structure	Commission Advice vide Letter Ref. no. SRC/TS/24/4 (48) dated 16th March, 2022
235	Bungoma County Assembly	Advisory on payment of ward Partisan staff	Commission Advice vide Letter Ref. No. SRC/TS/29/3 (8) dated 15th March, 2022
236	State Department for Public Service	Salary Progression for the County Secretary, Kirinyaga County	Commission Advice vide letter REF: SRC/TS/29/15 (22) dated 16th March, 2022
237	Kenya Space Agency	Submission of Job Description Analysis Report	Commission Advice vide Letter vide letter Ref. No. SRC/TS/24/4 (53) dated 17 th March 2022.
238	Kenya Pipeline Company Ltd	Appeal on salary review for management staff	Commission Advice vide Letter Ref. No. SRC/TS/18/47 (13) dated 17th February, 2022
239	University Fund	Remuneration for staff Deployed to the Fund from the Ministry	Commission Advice vide letter Ref. No. Ref. No. SRC/TS/18(74) dated 18th February, 2022
240	Parliamentary Service Commission	Request for Advisory Opinion- change in academic qualifications	Commission Advice vide letter Ref. No. SRC/TS/24/5 (58) dated 1 st March, 2022
241	Lake Victoria North Water Works Development Agency	Remuneration structure based the current JE grading	Commission Advice vide letter Ref. SRC/TS/24/4 (51) dated 15 th March, 2022
242	Kenya Marine and Fisheries Research Institute	Implementation of KMFRI approved HR instruments	Commission Advice vide letter Ref. SRC/TS/24/7 (30) Dated 21 st March, 2022.
243	Machakos County Assembly	Basic Salary structure	Commission Advice vide letter Ref. No. SRC/TS/29/22 (15) dated 29th March, 2022

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No.	Institution	Issue	Communication
244	Kenyatta National Hospital	KNH- Salary Structure for Senior Officers appointed on Contract Terms	Commission Advice vide letter Ref. No. SRC/TS/18/12(39) dated 24th March,2022
245	Kenya Civil Aviation Authority	Salary structure following JE Grading results 3rd Cycle	Commission Advice vide letter Ref. No. SRC/TS/24/4(59) dated 23rd March,2022
246	Isiolo County Government	Remuneration of the Secretary to the Municipal Board	Commission Advice vide letter Ref. No. SRC/TS/29/9(19) dated 29th March,2022
247	State Department for Industrialization	Remuneration for Secretary Industrial Standard Property Tribunal	Commission Advice vide Letter Ref. No. SRC/TS/24/1(21) dated 4 th April,2022
248	Micro Small Enterprises Authority	Appeal on JE grading	Commission Advice vide Letter Ref. No: SRC/TS/24/1 (21) dated 4th April,2022
249	Ministry of Sports- State Department for Sports	Advice on Remuneration for Football Kenya Federation Caretaker Committee	Commission Advice vide letter Ref. No. SRC/TS/20 (19) dated 14 th April, 2022
250	Ministry of Sports, Culture and Heritage- National Heroes Council	Job Evaluation	Commission Advice vide letter Ref. No. SRC/TS/24/4 (69) on 14 th April 2022.
251	County Government of Kakamega	Implementation of the new JE grading for CPSB Members	Commission Advice vide letter Ref. No. SRC/TS/29/11(7) dated 1st April,2022
252	Ministry of Defence	Proposed Remuneration and Benefits for National Defence University- Kenya Council Employees	Commission Advice vide letter Ref. No. SRC/TS/1 (62) dated 27 th April, 2022
253	Office of the Attorney General and Department of Justice	Review of Salaries and Remuneration for OAG and Department of Justice	Commission Advice vide letter Ref. No. SRC/TS/9 (23) dated 27 th April, 2022
254	Independent Electoral and Boundaries Commission	Appointment of Commission Secretary/Chief Executive Officer	Commission Advice vide letter Ref. No. SRC/TS/25/14(8) dated 7th April 2022
255	National Land Commission	Request for salary structure for newly created Jobs	Commission Advice vide letter Ref. No. SRC/TS/24/5 (65) dated 7th April, 2022
256	National Government Affirmative Action Fund (NGAAF)	Request for approval for a salary structure and grades for NGAAF	Commission Advice vide Letter Ref. No. SRC/TS/24/4 (66) dated 12th April, 2022
257	Independent Electoral and Boundaries	Appeal on Basic Salary and House allowance	Commission Advice vide letter Ref. No. SRC/TS/24/5 (68) dated 27 th May, 2022

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No.	Institution	Issue	Communication
	Commission (IEBC)		
258	Kwale County Government	Request for approval to pay salary arrears for former CPSB Members	Commission Advice vide letter Ref. No. SRC/TS/29/19 (11) dated 13th June, 2022
259	Garissa County Public Service Board	Advisory on salary and Remuneration package for CEO Garissa County Referral Hospital	Commission Advice vide Letter Ref. No. SRC/TS/29/7(23) dated 13th June,2022

