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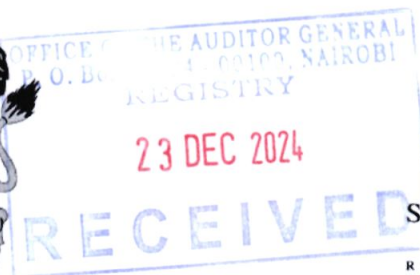
A. Shibusko

THE AUDITOR-GENERAL

ON

**SALARIES AND REMUNERATION
COMMISSION**

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



Salaries & Remuneration
Commission
Rewarding productivity

SALARIES AND REMUNERATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2024**

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**Salaries and Remuneration Commission
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1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

a) Acronyms and Abbreviations

ABC	Allowances and Benefits Committee
AERC	African Economic Research Consortium
AIE	Authority to Incur Expenditure
APNAC	Africa Parliamentarians Network Against Corruption
APSEA	Association of Professional Societies in East Africa
ARCC	Audit, Risk and Compliance Committee
ASAL	Arid and Semi-Arid Lands
C.A.	Communication Authority
CAF	County Assemblies Forum
CASB	County Assembly Service Board
CBA	Collective Bargaining Agreement
CBK	Central Bank of Kenya
CBN	Collective Bargaining Negotiations
CBS	Chief of the Order of the Burning Spear
CCIOs	Constitution Commissions and Independent Offices
CCO	Caucus of County Chief Officers
CCS	Caucus of County Solicitors
CECM	County Executive Committee Member
CEO	Chief Executive Officer
CHRP	Certified Human Resource Practitioner
CISA	Certified Information Systems Auditor
CISMIC	Corporate Image and Stakeholder Management Committee
CMA	Capital Markets Authority
CoG	Council of Governors
COTU	Central Organization of Trade Unions
COWU	Communication Workers Union of Kenya
CPA	Commonwealth Parliamentary Association
CPAK	Certified Public Accountants of Kenya
CPF	County Pension Fund
CPSB	County Public Service Board
CRA	Commission on Revenue Allocation
CS	Commission Secretary
CSC	Corporate Services Committee
CSOs	Civil Society Organizations
CSPoC	Conference of the Speakers and Presiding Officers of Commonwealth Parliaments
DAA	Director of Academic Affairs
DSA	Daily Subsistence Allowance
EAC	East Africa Community
EACC	Ethics and Anti-Corruption Commission
EBS	Elder of the Burning Spear
ECDE	Early Childhood Development Education
ECRA	Embu County Revenue Authority
EDMS	Electronic Document Management System
EGH	Elder of the Order of the Golden Heart

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ELDOWAS	Eldoret Water and Sanitation Company
EPZ	Export Processing Zone
ESAMI	Eastern and Southern African Management Institute
FCCA	Fellow of Chartered Certified Accountants
FIHRM	Fellow of the Institute of Human Resource Management
FY	Financial Year
GDC	Geothermal Development Company
GDP	Gross Domestic Product
GoK	Government of Kenya
GPA	Group Personal Accident
H.E.	His Excellency
HELB	Higher Education Loans Board
HR	Human Resources
HRM	Human Resources Management
HSC	Head of State's Commendation
IBEC	Intergovernmental Budget and Economic Council
ICPAK	Institute of Certified Public Accountants of Kenya
ICPHER	International Centre for Participatory Health and Environmental Research
ICRC	International Committee of the Red Cross
ICT	Information Communication Technology
IDRC	International Development Research Centre
IESE	Instituto de Estudios Superiores de la Empresa (Institute of Higher Business Studies)
IGRTC	Intergovernmental Relations Technical Committee
IHRM	Institute of Human Resource Management
iJES	Integrated Job Evaluation System
IPOA	Independent Policing Oversight Authority
IPPD	Integrated Personnel Payroll Data
IPSAS	International Public Sector Accounting Standards
IPUCCF	Inter Public Universities Council Consultative Forum
IRA	Insurance Regulatory Authority
JD	Job Description
JDAC	Job Description Analysis Committee
JDs	Job Descriptions
JE	Job Evaluation
JESSC	Job Evaluation and Salary Structures Committee
JFK	Jomo Kenyatta Foundation
JKIA	Jomo Kenyatta International Airport
JKUAT	Jomo Kenyatta University of Agriculture and Technology
KAFU	Kaimosi Friends University
KALRO	Kenya Agricultural and Livestock Research Organisation
KBC	Kenya Broadcasting Corporation
KCGWU	Kenya County Government Workers Union
KDC	Kenya Development Corporation
KENHA	Kenya National Highway Authority
KenInvest	Kenya Investment Authority
KENTTEC	Kenya Tsetse and Trypanosomiasis Eradication Council
KETAWU	Kenya Electrical Trades and Allied Workers' Union

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KETRACO	Kenya Electricity Transmission Company
KICOSCA	Kenya Inter-County Sports and Cultural Association
KIM	Kenya Institute Management
KIMC	Kenya Institute of Mass Communication
KIMWASCO	Kiambere - Mwingi Water Company
KIPPRA	Kenya Institute for Public Policy and Research Analysis
KIPRE	Kenya Institute of Primate Research
KIRDI	Kenya Industrial Research and Development Institute
KLDC	Kenya Leather Development Council
KMFRI	Kenya Marine & Fisheries Research Institute
KMPDU	Kenya Medical Practitioners and Dentist Union
KNEC	Kenya National Examination Council
KNH	Kenyatta National Hospital
KNSL	Kenya National Shipping Line
KNUN	Kenya National Union of Nurses
KNUT	Kenya Union of Teachers
KoTDA	Konza Technopolis Development Authority
KPA	Kenya Ports Authority
KPC	Kenya Pipeline Company limited
KPIs	Key Performance Indicators
KPLC	Kenya Power and Lighting Company
KRA	Kenya Revenue Authority
KRC	Kenya Railway Corporation
KSC	Kenya Seed Company
KSG	Kenya School of Government
KUCCPS	Kenya Universities and Colleges Central Placement Service
KUCFAW	Kenya Union of Commercial Food and Allied Workers
KUCO	Kenya Union of Clinical Officers
KUDHEIHA	Kenya Union Of Domestic Hotels Educational Institutions Hospitals & Allied Workers
KUPPET	Kenya Union of Post-Primary Education Teachers
KUSNET	Kenya Union of Special Needs Education Teachers
KUSU	Kenya Universities Staff Union
KUTRRH	Kenyatta University Teaching, Referral & Research Hospital
KWS	Kenya Wildlife Service
LLP	Limited Liability Partnership
LPFC	Legal and Policy Framework Committee
MBA	Master of Business Administration
MBS	Moran of the Order of the Burning Spear
MCAs	Members of County Assembly
MCDAs	Ministries, Counties, Departments, and Agencies
MCiArb	Member of the Chartered Institute of Arbitrators
MDAs	Ministries, Departments and Agencies
MDG	Millenium Development Goals
MEWASS	Meru Water and Sewerage Services
MNTRH	Mathari National Teaching and Referral Hospital
MOH	Ministry of Health
MoICT	Ministry of Information Communication and Technology

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MP	Member of Parliament
MSc	Master of Science
MSPS	Ministry of State for Public Service
MUSCCO	Moi University Savings and Credit Co-operative
MUST	Meru University of Science and Technology
NARUWASCO	Nakuru Rural Water and Sanitisation Company
NBV	Net Book Value
NCA	National Construction Authority
NCF	National Consultative Forum
NEA	National Employment Authority
NGAAF	National Government Affirmative Action Fund
NGO	Non-Governmental Organisation
NHIF	National Hospital Insurance Fund
NIS	National Intelligence Service
NITA	National Industrial Training Authority
NLC	National Lands Commission
NPCC	National Productivity and Competitiveness Centre
NRC	Nairobi Rivers Commission
NSSF	National Social Security Fund
NWBC	National Treasury AIE
NYEWASCO	Nyeri Water and Sanitation Company Limited
ODPC	Office of the Data Protection Commissioner
ODPP	Office of Director Public Prosecution
OGW	Order of the Grand Warrior
OSHA	Occupational Health and Safety Act
PCK	Postal Corporation of Kenya
PFM	Public Finance Management
PPADA	Public Procurement and Asset Disposal Act
PPRA	Public Procurement Regulatory Authority
PSASB	Public Sector Accounting Standards Board
PSC	Public Service Commission
PURTI	Public Universities and Research Training Institutions
RBA	Retirement Benefit Authority
REREC	Rural Electrification & Renewable Energy Corporation
SCAC	State Corporations Advisory Committee
SHRM	Society for Human Resource Management
SOCATT	Society of Clerks at the Table in Kenyan County Legislatures
SRC	Salaries and Remuneration Commission
TSC	Teachers Service Commission
TVET	Technical and Vocational Education and Training
UASU	Universities Academic Staff Union
UNCDF	United Nations Capital Development Fund
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNRISK	Union of National Research & Allied Institutes Staff of Kenya
UoN	University of Nairobi
WBMC	Wage Bill Management Committee
WIBA	Work Injury Benefits Act

**Salaries and Remuneration Commission
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2. KEY COMMISSION INFORMATION AND MANAGEMENT

a) Background information

The Salaries and Remuneration Commission (SRC) was established under Article 230 of the Constitution of Kenya, 2010, and operationalized by SRC Act, 2011 (Commencement date 29th July 2011). The Commission is domiciled in Nairobi County and has two directorates: the Directorate of Remuneration Services and the Directorate of Corporate Services. Other departments include 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 is 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 under Article 230(4) of the Constitution, the Commission is mandated by the 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 harmonization, 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 for by the Constitution or any other written law. Under Section 12 of the SRC Act, the Commission 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

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d) Key management

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

No.	Designation	Name
1	Commission Secretary/Chief Executive Officer (CS/CEO)	Mrs. Anne Rwamba Gitau, CHRP, EBS
2	Director, Remuneration Services	Dr. Hilary Patroba
3	Director, Corporate Services	CPA. Margaret Njoka

e) Fiduciary management

The key personnel who held office during the financial year ended 30 June 2024, with direct fiduciary responsibility were:

No.	Designation	Name
1	Commission Secretary/Chief Executive Officer (CS/CEO)	Mrs. Anne Rwamba Gitau, CHRP, EBS
2	Director, Remuneration Services	Dr. Hilary Patroba
3	Director, Corporate Services	CPA. Margaret Njoka
4	Head of Legal Services	Mr. James Sitienei
5	Head of Internal Audit	Mr. Martin Musyimi
6	Head of Corporate Communication	Mr. Anthony Mwangi

f) Fiduciary oversight arrangements

1. The Commission (Chairperson and Members of the Commission)
2. Commission Committees (They report to the Commission)
 - i. Job Evaluation and Salary Structures Committee (JESSC)
 - ii. Wage Bill Management Committee (WBMC)
 - iii. Allowances and Benefits Committee (ABC)
 - iv. Audit, Risk and Compliance Committee (ARCC)
 - v. Corporate Image and Stakeholder Management Committee (CISMC)
 - vi. Corporate Services Committee (CSC)
 - vii. 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/>

X – @srckenya: <https://mobile.twitter.com/srckenya>

Instagram – @srckenya: <https://www.instagram.com/srckenya/>

Threads – @srckenya: <https://www.threads.net/@srckenya>

Flickr – srckenya: <https://www.flickr.com/photos/186707933@N05>

Facebook – @SRCKE: <https://www.facebook.com/SRCKE>

YouTube – @SRC_Kenya: https://www.youtube.com/@SRC_Kenya

LinkedIn – Salaries and Remuneration Commission: <https://tinyurl.com/2bkawvae>

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i) Commission Bankers

Principal Bankers

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

3. CHAIRPERSON AND MEMBERS OF THE COMMISSION



Mrs. Lyn Cherop Mengich, FIHRM, EBS

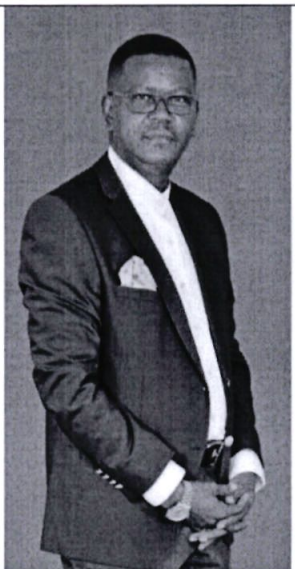
Mrs. Mengich is the Chairperson of the Commission. She is an accomplished governance, human resource and leadership professional with a wealth of experience gained from cross-industry organisations in Kenya, East Africa Region, and Africa. Her experience spans public, public traded and private sector organisations.

Highlights of her experience are; Chairperson, Salaries and Remuneration Commission, CEO Nuevo Consulting, HR Director Barclays Bank, HR Director Kenya Commercial Bank, Talent Manager Shell Oil products Africa, Change Manager Shell Oil Products Africa, Regional HR Manager Shell East Africa, HR Director Smith Kline Beecham and Talent and Development Manager Unilever.

She is a Council member at KCA University and has previously held other Board positions at Jamii Bora Bank, NSSF and Sovereign Group. She also previously served as the Vice Chair of Kenya Institute of Bankers.

Mrs. Mengich is a Fellow of the Institute of Human Resource Management (IHRM), A Certified Member of the Chartered Institute of Arbitrators 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 Human Resource management from different development programmes in and outside the country.



Dr. Amani Yuda Komora, PhD, MBS, CHRP

Dr. Komora is the Vice Chairperson of the Commission, nominated by the Federation of Kenyan Employers. He chairs SRC's Job Evaluation and Salary Structures Committee. He was previously the General Manager of HR and Administration at the Kenya Ports Authority, having risen from the position of Head of HR.

Dr. Komora has also worked at the Kenya Revenue Authority, where he rose from Graduate Trainee to Assistant Commissioner Human Resources. His notable achievements include, playing a key role in managing the transition from the Anti-Corruption Police Unit to the Kenya Anti-Corruption Commission and midwived the transition to the now Ethics and Anti-Corruption Commission. 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.

He holds a PhD in HRM, Master of Science in HRM, a Bachelor of Arts Degree (Anthropology/Sociology), and a Higher Diploma from the former Institute of Personnel Management. Dr. Komora served in the Governing Council of IHRM and Chairman of the College of Human Resource Management.

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**Dr. Leah Mumbua
Munyao, , PhD,
MBS, IMI Certified**

Dr. Mumbua is a Member of the Commission, nominated by the Teachers Service Commission. Dr. Mumbua is an IMI Qualified Mediator. She is also certified as a mediator by the Chartered Institute of Arbitrators, and accredited by the Kenya Judiciary.

She is the immediate former pioneer Director of Academic Affairs (DAA) at KSG, where she led teams to develop capacity building programmes for the national and county governments, and State corporations. She strengthened the consultancy, research and advisory mandate of KSG by developing policies and procedure manuals for internal faculty capacity.

Dr. Mumbua has more than 30 years of experience in education management and planning, corporate governance, strategic leadership and programme development. As the pioneer Director of the Kenya Institute of Management, she spearheaded the establishment of the Management University of Africa.

Dr. Mumbua holds a Bachelor of Education – Arts (Kenyatta University), Master’s Degree in Education Administration and Planning, UoN, Master’s Degree in Business Administration (ESAMI Business School) and Doctor of Philosophy - Education Administration and Planning (Catholic University of Eastern Africa), with a focus on quality assurance management. She holds a Certificate in Global Diplomacy (Diplomacy in the Modern World) from University of London.





**John Kennedy
Monyoncho, MBS,
MCI Arb**

Mr. Monyoncho is a Member of the Commission, nominated by the Defence Council. He chairs SRC’s Wage Bill Management Committee. He is a seasoned professional Economist/Statistician with more than 20 years of experience in senior management in both the public and private sector. He previously worked with SRC as Director of Research, Compliance, Policy and Planning.



He held several key positions in different institutions. These included, Technical Manager at the Kenya National Bureau of Statistics; Logistics and Administration and Research Manager at the Kenya Integrated Household Budget Survey Programme; Administration Officer at the Nairobi Securities Exchange; and Technical Assistant to the Economic Secretary with the Ministry of Finance and Economic Planning.

Mr. Monyoncho holds a Master of Business Administration in Finance, a Bachelor of Philosophy Degree in Economics from UoN, and a Bachelor of Science Degree in Statistics from Poona University, India. He is currently pursuing a PhD at UoN.

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 <p>Margaret Sawe</p>	<p>Ms. Sawe is a Member of the Commission, nominated by the Senate on behalf of county governments. She has vast experience in the field of HR, having worked in various organisations.</p> <p>These organisations 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 included, 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.</p> <p>She holds a Master’s Degree in Business Administration, UoN; Post Graduate Diploma, IHRM; and a Bachelor of Education Degree (Home Economics) from Kenyatta University. Ms. Sawe is a licensed HR practitioner.</p>
 <p>Nelly Peris Ashubwe, MBS</p>	<p>Commissioner Ashubwe is a Member of the Commission, nominated by the Central Organization of Trade Unions. She chairs the Legal and Policy Framework Committee of the Commission. She 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 employment and labour related matters.</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)’. Through her law firm, she trained 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, a Law Degree from UoN, and a Bachelor of Education Degree from Kenyatta University. She is 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>

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 <p>FCPA. Sophie Moturi, MBS</p>	<p>FCPA. Moturi is a Member of the Commission, nominated by the Association of Professional Societies in East Africa (APSEA). She chairs SRC's Corporate Services Committee. She is a Certified Public Accountant and a Fellow of the Institute of Certified Public Accountants of Kenya. FCPA. Moturi is a member of ICPAK's Public Policy and Governance Committee and Chairman of Life in Abundance International.</p> <p>She was a board member of the Public Sector Accounting Standards Board, Kenya, a Governing Council Member of the International Leadership University, Trustee of the Kenya Professionals Development Fund of APSEA and Trustee in Micro Enterprises Support Programme Trust.</p> <p>Her other roles included, 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>She also has worked as Country Director, and Finance and Administration Manager for NGOs, and as Auditor and Accountant with Price Waterhouse. FCPA. Moturi holds a Master's Degree in Banking and Finance (Microfinance), and a Bachelor of Commerce Degree (Accounting Option).</p>
 <p>Mr. Abdiwahab Abdullahi Abdi, MBS</p>	<p>Mr. Abdiwahab Abdullahi Abdi is a Member of the Commission, nominated by the Judicial Service Commission. He holds a Bachelor of Business Management Human Resource Management Option from Moi University. He is currently finalising a Master of Arts Degree in Sociology, Egerton University.</p> <p>Mr. Abdi has more than 14 years of experience in strategy development, HR management, project management and planning. He worked with County Land Management Board under the tutelage of the National Land Commission. He also consulted for the International Centre for Participatory Health and Environmental Research (ICPHER).</p> <p>He is a certified Strategic Management Analyst accredited by the Global Academy of Finance and Management, in Colorado, USA. He holds a Certificate in Strategic Leadership and Management from the University of Illinois, Urbana Champaign, USA, as well as a Certificate on Transparency, Accountability and Ethics in Public Institutions issued by the United Nations.</p> <p>Mr. Abdi also attended a training programme on negotiations skills for effective collective bargaining and formalisation of informal economy, held at the International Training Centre in Turin, Italy.</p> <p>He merited Board Directorship of Kenya Veterinary Board where he served two Board Sub-Committees, namely; Finance and Administration and Communication, Partnership and Stakeholder Engagement. In</p>

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	<p>addition, Mr. Abdi is a member of the Society for Human Resource Management (SHRM-USA), IHRM-Kenya, and Kenya Institute Management.</p>
 <p>Ms. Elizabeth Wangui Muchiri, HSC</p>	<p>Wangui Muchiri is a Member of the Commission, nominated by the National Police Service Commission. She is a public affairs, governance and security communications expert with 25 years of global experience in government, NGOs, media, communications and public relations.</p> <p>She served in the Office of the President’s Cabinet Affairs, the President’s Delivery Unit, and the Ministry of Interior and Coordination of National Government. Wangui was instrumental in several campaigns, among them, the Huduma Number rollout, Kenya census, launch of police reforms, security elections communications, Choose Kenya, ONE Africa’s MDG, and Pope John Paul II visit.</p> <p>Wangui chaired communication committees for police reforms and was a member of a committee investigating sexual and gender-based violence in the National Police Service and the Kenya Prisons Service. She handled the communications strategy for the Global Entrepreneurship Summit and President Obama’s first State visit to Kenya. She received meritorious awards of Head of State’s Commendation (HSC) and President Obama’s Seal of the President awards.</p> <p>Wangui worked for the US Department of State in Pretoria, and awarded a Franklin Award. She helped initiate the ‘Free African Media’ portal, and received a merit award for supporting the then-Secretary Hillary Clinton 7-nation African tour.</p>
 <p>Hon. Sen. Isaac Kipkemboi Melly, MBS</p>	<p>Hon. Melly is a Member of the Commission, nominated by the Parliamentary Service Commission. He served as a Senator, Uasin Gishu County, from 2013–2017, and a Member of the Senate Standing Committee on ICT, Agriculture, Land and Natural Resources.</p> <p>He contributed to the development of the National Land Policy, and advised the national government on land registration, and other land issues. He has experience in benchmark salary reviews, job evaluation and analysis, training and capacity development, restructuring and organisational design.</p> <p>Hon. Melly managed university activities as Associate Dean of Students at Mt. Kenya University (Eldoret Campus from 2008-2013). He was the first chairman of the university’s student association, and Patron of Uasin Gishu County Academic Outreach Foundation. He also worked at CPF Financial Services.</p> <p>He holds a Master’s Degree in Business Administration in Strategic Management, a Bachelor of Business Management (HRM), Higher National Diploma in HRM, Diploma in Business Management, Advanced Certificate in HR, and Certificate in Business Management. He is a PhD candidate in Leadership and Governance.</p> <p>Hon. Melly is a member of IHRM, and member of the alumni</p>

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	<p>associations of Mt. Kenya University and Kenya Institute of Management.</p>
 <p>Prof. Njuguna Ndung'u, CBS</p>	<p>Prof. Njuguna Ndung'u is the Cabinet Secretary, National Treasury and Economic Planning, having being appointed by President William Samoei Ruto.</p> <p>Prof. Ndung'u served as the Executive Director of the African Economic Research Consortium (AERC). He is an Associate Professor of Economics at UoN, and the immediate former Governor of the Central Bank of Kenya.</p> <p>Prof. Ndung'u has been a member of the Global Advisory Council of the World Economic Forum; Visiting Fellow of Practice at Blavatnik School of Government, Oxford University; Director of Training at AERC; Programme Specialist at IDRC; and Team Leader in Macro-modelling at the Kenya Institute for Public Policy Research and Analysis.</p> <p>He is a member of Brookings Africa Growth Initiative, a member of the Advisory Committee of the Alliance for Financial Inclusive which coordinates financial inclusion policies in Africa, Asia and Latin America, and Senior Advisor for the UNCDF-based Better Than Cash Alliance. He holds a PhD in Economics from the University of Gothenburg, Sweden. The alternate member is Mr. Francis Anyona, MBS.</p>
 <p>The Attorney General - Honourable Justin Bedan Njoka Muturi, EGH</p>	<p>Hon. Justin Muturi holds a Post Graduate Diploma in Law. He was admitted as an advocate of the High Court of Kenya in 1982. He served as President of the Africa Parliamentarians' Network Against Corruption in Ghana (APNAC) (2018-2021); Member of the Expert Committee on Commonwealth Parliamentary Association (CPA) Status Representing Africa Region (2017-2022).</p> <p>He was President of CPA-Africa Region (2014–2016); Member for East Africa to the Conference of the Speakers and Presiding Officers of Commonwealth Parliaments (2014-2016); Chairperson of the East Africa Community Bureau of Speakers (2014-2015); Chairperson of House Business Committee; and Select Committee on Appointments and Committee on Powers and Privileges (2013-2022). He also served as a member of various Kenya parliamentary committees.</p> <p>Hon. Muturi initiated reforms for the management of political parties and was key to the constitutional review process leading to the adoption of the Constitution of Kenya, 2010.</p> <p>He served in the Judiciary for 15 years before retiring as Principal Magistrate. He also served as the Chairperson of the Kenya Judges and Magistrates Association and President of the Board of APNAC.</p> <p>The alternate member is Mr. Emmanuel Omondi Bitta, MBS.</p>


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	<p>Hon. Aisha Jumwa Katana is the Cabinet Secretary, Ministry of Public Service, Gender and Affirmative Action.</p> <p>Before joining the Ministry, she served as a Member of Parliament for Malindi Constituency in Kilifi County, Commissioner of the Parliamentary Service Commission (PSC), Women Representative for Kilifi County from 2013 to 2017, and from 1997 to 2007 she served as a Councillor for Takaungu Ward, Kilifi County.</p> <p>Hon. Jumwa holds a Bachelor of Science in Leadership and Management from International Leadership University and an Executive Diploma in Governance from Jomo Kenyatta University of Agriculture and Technology.</p> <p>Hon. Jumwa was a member of the Commission up to October 2023 when she was replaced by Hon. Moses Kuria. The alternate member is Dr. Jacob Mbiyiwe</p>
	<p>Hon. Moses Kuria is the Cabinet Secretary for the Ministry of Public Service, Performance, and Delivery Management. In September 2022, he was appointed Cabinet Secretary for the Ministry of Investments, Trade and Industry.</p> <p>Hon. Kuria is a seasoned public servant with 30 years of experience contributing to the social, political, and economic space in Kenya. He has a long entrepreneurial career in manufacturing, banking, and investment both in Kenya and internationally.</p> <p>In 2014, Hon. Kuria was elected Member of Parliament (MP) for Gatundu South and was re-elected in 2017. During his tenure, he served as a member of various committees including Budget and Appropriations; Vice Chair, Transport, Infrastructure, Public Works and Housing; ICT and Energy; and member of the 14-member Bicameral and Bipartisan Committee on Electoral Reforms.</p> <p>Hon. Kuria has produced opinion articles in national and international newspapers. In 2017, he published a book – a collection of public interest articles spanning 25 years. He holds a Bachelor of Commerce - Business Administration Degree from the University of Nairobi. Hon. Moses Kuria was a member of the Commission from October 2023. The alternate member is Dr. Jacob Mbiyiwe.</p>
	<p>Mrs. Anne Rwamba Gitau is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag. Commission Secretary.</p> <p>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</p>


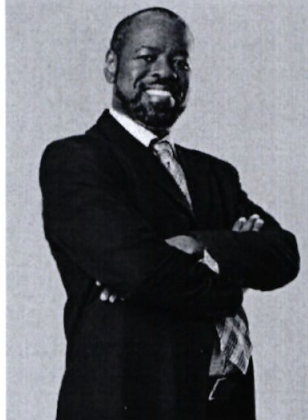

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Anne Rwamba Gitau, CHRP, EBS	public sector, and with diverse and solid experience ranging from HR consultancy to HR management.
Commission Secretary/ Chief Executive Officer	Mrs. Gitau holds a Master's Degree in Business Administration from the University of Nairobi and a Bachelor of Education Degree from Egerton University. She is also a Certified Human Resource Practitioner (CHRP).

4. MANAGEMENT TEAM

 <p>Anne Rwamba Gitau, CHRP, EBS</p> <p>Commission Secretary/ Chief Executive Officer</p>	<p>Mrs. Anne Rwamba Gitau is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag. Commission Secretary.</p> <p>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>CPA Margaret Njoka is the Director of Corporate Services, appointed to the position in February 2017. She holds a Master's Degree in Business Administration and a Bachelor's Degree in Commerce (Accounting), both from Kenyatta University.</p> <p>She is a Certified Public Accountant (K), a Credit Management Professional, and a qualified HR and administration practitioner. Ms. Njoka has over 15 years of experience in finance and HR across private and public sector.</p>
 <p>Dr. Hillary Patroba, Director, Remuneration Services</p>	<p>Dr. Hillary Patroba is the Director, Remuneration Services, appointed to the position in January 2020. His experience spans public and private sector organizations. He holds a PhD in Economics from Stellenbosch University.</p>

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 <p>James Sitienei, Head of 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 of Corporate Communications</p>	<p>Mr. Mwangi is the Head of Corporate Communications at SRC, with more than 20 years of experience in the public relations and communications field. He possesses 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. He is a member of the Public Relations Society of Kenya.</p>
 <p>Martin Musyimi Head of 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>

5. CHAIRPERSON'S STATEMENT

It is with the utmost gratitude that I present this annual report for the financial year (FY) 2023/2024. The report sheds an overall perspective on initiatives implemented during the year, pursuant to SRC's mandate of reviewing, setting, and advising on remuneration and benefits, as outlined in Article 230 of the Constitution of Kenya, 2010.

At the outset, let me laud Commission Members and the Secretariat for a job well done. One of the top-most key achievements during the financial year was the convening of the Third National Wage Bill Conference (NWBC), from 15 and 17 April 2024.

The conference, which was jointly held in collaboration with the Council of Governors, the Public Service Commission, the State Corporations Advisory Committee, and the Ministry of Public Service, Performance and Delivery Management, adopted ten Resolutions.

The Resolutions, which will be implemented at the national and county government level, seeks to realise a drop in the wage-bill-to-revenue ratio to 35 per cent by 2028. This target is achievable through a collective and whole-of-government approach.

To shed some light, the public wage-bill-to-revenue ratio stood at 47.06 per cent in FY 2021/2022, against the Public Finance Management Act, 2012, target of not more than 35 per cent. The ratio is projected to decline from 46.06 per cent in FY 2022/2023, to 39.22 per cent in FY 2023/2024.

This downward trajectory is promising and needs to be deliberately sustained and hastened through the implementation of the Resolutions of the Third NWBC.

Pursuant to the constitutional principles set out in Article 230, and following a robust and extensive stakeholder and public participation, SRC reviewed, set and advised on remuneration and benefits under the Third Remuneration and Benefits Review Cycle for State and Public Officers for the period 2023/2024 – 2024/2025.

The average basic salary increase was 7 to 10 per cent over a two-year period, inclusive of the existing notch increase, which averages 3 per cent annually.

In line with the Allowances Policy Framework for the Public Service, and through a phased-out process, SRC reviewed, set and advised on the streamlining of four allowances.

In this regard, Retreat Allowance; Sitting Allowance for Institutional Internal Committees; and Taskforce Allowance for Institutional Internal Committees, were abolished. Further, Daily Subsistence Allowance was streamlined to reflect the city rates across all counties.

The review of allowances is anchored on the policy framework, which is meant to streamline allowances in the public service, currently standing at 247 and account for 48 per cent of the wage bill.

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The overarching objective of the policy framework is to provide a structured approach for streamlining the management and administration of allowances to improve transparency, accountability, equity, and fairness. This would then ensure that the total public compensation bill is affordable and fiscally sustainable.

Pursuant to the constitutional principles of transparency and fairness, and equal remuneration to persons for work of equal value, SRC continued to carry out job evaluation (JE) and further developed attendant remuneration structures.

A notable achievement was the validation and migration of jobs from three outsourced JE systems to an SRC internal system known as iJES (Integrated Job Evaluation System). iJES is a web-based cost-effective JE system acquired in FY 2023/2024 to enhance comparability of jobs.

In April 2023, SRC launched the Framework for Recognising Productivity and Performance in the Public Service. The framework provides a mechanism for linking financial rewards to measurable productivity and performance for both State and other public officers.

The framework, which was developed pursuant to Article 230(4), as read together with Article 230(5) of the Constitution, and Section 11 of SRC Act, 2011, has been implemented, with several institutions already advised on financial rewards during the year.

The partnership with the Kenya School of Government in enhancing the capacity of public institutions on Collective Bargaining Negotiations (CBN) continues to thrive. The capacity enhancement sessions helped to create better understanding on CBN processes and SRC's role, and consequently, led to fewer industrial unrest. Within the period, SRC received requests and advised on CBN parameters for 57 public institutions.

In 2023, SRC undertook a study on employee retention in the public service, pursuant to Article 230(5) of the Constitution on the need to ensure that the public services are able to attract and retain the skills required to execute their functions.

The study revealed a retention rate of 99 per cent. The high retention is attributed to competitive remuneration and benefits, high job security, opportunities for career growth and a good working environment.

In a nutshell, SRC delivered on its mandate. Without the continued and close engagement with stakeholders across the national and county government level, as well as stakeholders outside the public service, SRC would not have achieved these commendable results. Therefore, I sincerely thank stakeholders for their relentless support and collaboration.

This financial year marks the end of term for the Chairperson and six Members of the Commission, though September 2024 formally concludes the tour of duty. I take this early opportunity to convey my sincerest best wishes to the exiting Members of the Commission.

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To the few that will remain and hold the fort at SRC, I wish them well as they carry on the gains made over the last six years.

I am deeply pleased with the Commission Members and the Secretariat for their dedication, commitment, and tirelessly work that led to the excellent implementation of the six-year Strategic Plan 2019/2020 – 2024/2025.

As the captain of the ship, allow me to convey, in advance, best wishes to the incoming Chairperson and Commission Members come October 2024 and beyond.

Sincerest appreciation goes to the people of Kenya for entrusting SRC with the stewardship on the public wage bill. SRC also relays its deep gratitude to the Executive, Judiciary and Legislature for the collaboration, cooperation and congeniality exhibited in the discharge of our respective mandates.

God bless SRC! God bless Kenya.



Hon. Sen. Isaac Kipkemboi Melly, MBS

For the Chairperson

Date: 23rd December 2024

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6. REPORT OF THE CHIEF EXECUTIVE OFFICER

During the financial year (FY) 2023/2024, SRC's performance was highly commendable. I take note with admiration that in many respects, the corporate work plan accomplishments across the departments went beyond the 100 percent targets, and generally, brought laudable results for the Commission as a whole.

Allow me to start by highlighting the notable role played by the Commission and Secretariat staff to actualise the Third National Wage Bill Conference, from 15 to 17 April 2024, at the Bomas of Kenya, Nairobi. This conference was convened within a very short time and delivered to beyond the Commission's expectations.

The conference co-conveners and all stakeholders that have been highlighted in the ten-point Resolutions have now been tasked to steer the public wage bill to achieve the Public Finance Management Act, 2012, target of 35 percent by 2028. In FY 2023/2024, we note that the wage-bill-to-revenue ratio stood at 39.22 percent, signalling that the target of 35 percent was within the site.

The latest information on the wage bill and other macroeconomic indicators that affect the affordability and fiscal sustainability of the wage bill were publicized through an SRC quarterly bulletin and disseminated to the media and stakeholders. This went a long way in sustaining visibility and awareness about wage bill trends in the media and public arena.

Further, as a key initiative, SRC issued advice on the Third Remuneration and Benefits Review Cycle for State and public officers for the period 2023/2024 – 2024/2025, and on streamlining four allowances, among them, Retreat Allowance; Sitting Allowance for Institutional Internal Committees; Taskforce Allowance for Institutional Internal Committees, and Daily Subsistence Allowance.

Through SRC's internal research team, a study report was developed on the attraction and retention of requisite skills in the public service and monitoring and evaluation (M&E) tracker reports on hardship allowance, remuneration of advisors in the national government, remuneration of advisors in county governments, and wage bill related audit queries in the national government.

M&E on the implementation of SRC's advice on remuneration and benefits is a key function of SRC. M&E helps to assess the effectiveness of SRC's advice, identify challenges in implementation, and provide remedies for continuous improvement.

While 58 public institutions were visited during M&E sessions in the financial year, it is the digitization of the M&E process that is progressively bringing in the much-needed efficiency and effectiveness into SRC's M&E operations. In time, the cost of M&E will reduce substantially as evaluations and assessments move to the digital platform.

In this regard, SRC continued to progress in the application of data using the Automated Wage Bill M&E System. So far, 286 public officers from 113 institutions were sensitized on the functionalities of the system, as they gear up to take up the role of feeding the digital system with data. Progressively, the entire public system will submit data through the system, making it more efficient for analyzing the public wage bill data.

On job evaluation (JE), I am pleased to note that up to 37,420 jobs were evaluated digitally through iJES (Integrated Job Evaluation System). iJES is an analytical point factor system

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that provides a standardised approach to analyse and evaluate jobs within the public service based on approved job descriptions. A framework on harmonisation of iJES job grading structure to the existing JE grading structure was also developed.

The media is instrumental to SRC's awareness and sensitisation effort. During the year, the media reported on key SRC initiatives. Several press briefings and media interviews were organised, and which served to expound on SRC's mandate, and the impact of initiatives deployed by SRC. The media engagements promoted SRC's image, resulting to a better-informed citizenry.

The civil society organisations, through the National Taxpayers Association, as well as religious institutions, worked closely with SRC. This partnership underscored the importance of highlighting the public finance management discourse and holding various public institutions to account.

SRC identifies Corporate Social Responsibility (CSR) initiatives as a niche through which it contributes, however small, to improve the lives of vulnerable groups across Kenya and enhance environmental sustainability.

Three CSR activities were undertaken during the year. A tree growing day was introduced as part of the government's goal to plant 15 billion trees in 10 years. SRC participated in the exercise at Kileleshwa Primary School, in collaboration with its stakeholders, where a total of 850 tree seedlings were planted.

In addition, a notable visit to the Lang'ata Women Prison saw SRC contribute in-kind donations for the incarcerated women and their children, while a visit to Nyumba Ya Wazee at Kasarani, which serves 74 elderly persons enrolled from very poor backgrounds, received various food and non-food donations from SRC.

I acknowledge the effort and dedication by Secretariat staff in the delivery of the commendable results during the reporting period. Plenty more was accomplished and captured in this report. I applaud the collegiality exhibited among the internal teams and urge for the continual aspiration towards the achievement of the public finance management targets for the wage bill.

To all stakeholders at the national and county governments, thank you for your steadfast support to SRC and enriching SRC's work through your contributions. We look forward to our continued collaboration and cooperation for the betterment of all Kenyans.

Thank you!



Mrs. Anne R. Gitau, CHRP, EBS
Commission Secretary/Chief Executive Officer
Date: 23rd December 2024

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7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FINANCIAL YEAR 2023/2024

Introduction

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 was done quarterly. The achievement of the performance targets set for the Financial Year (FY) 2023/2024 was as below:

Key Result Area (KRA)	Strategic Objective	Outcome	Key Performance Indicators (KPIs)	Performance	Remarks
KRA 1: Affordability and fiscal sustainability of the public service wage bill	To achieve equitable, affordable, and fiscally sustainable remuneration and benefits regime	Equity, Fairness, and affordability in the management of allowances and benefits in the Public Service	Reduction of the wage bill to revenue ratio to align with PFM Act 2012 and PFM Regulations, 2015.	i) The wage bill to ordinary revenue ratio declined from 54.77% in FY 2020/2021 to 47.06% in 2021/22 and is projected to reduce further to 46.06% in 2022/23. ii) SRC convened the third National Wage Bill Conference under the ‘Towards 35%’ theme. The conference generated 10 resolutions which are being implemented	A fiscally sustainable public wage bill allows the government to allocate more resources to development and other prioritized public services
	Recognize and reward productivity and performance in the Public Service	Attraction and retention of a productive workforce in the Public Service	Number of public officers trained in productivity improvement and measurement	i) In collaboration with KSG, SRC developed a curriculum on productivity to equip public institutions with productivity improvement and measurement. 8,189 public officers from 507 public service institutions were trained. ii) In collaboration with NPCC SRC offered technical support to 250 MDAs to develop institution-specific	The sensitization undertaken for recognising productivity and performance has contributed to increased awareness.

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Key Result Area (KRA)	Strategic Objective	Outcome	Key Performance Indicators (KPIs)	Performance	Remarks
				productivity metrics. iii) Provided advice to 17 institutions on productivity and performance-based incentives.	
KRA 2: Remuneration and Benefits	Equal remuneration to persons of equal value, fairness, and transparency	Rationalized, harmonized, and defensible grading structures	Number of jobs evaluated.	i) 14,269 jobs were evaluated Under phase II of the third remuneration and benefits review cycle. ii) JE reviews from 48 public service institutions were processed and communicated.	SRC operationalized iJES by migrating all the jobs from the previous three systems to (iJES) with 99.8 percent matching the jobs evaluated in iJES and the other systems.
	Establish equitable salary structures		Number of salary structures set and advised	i) 281 institution-specific salary structures were developed and communicated. ii) Salary structures for 59 institutions were reviewed and communicated.	
	Streamline allowances and benefits	Equity, fairness, and affordability in the management of allowances and benefits in the public service	Advice on remuneration and benefits	i) Issued a circular on four allowances (DSA, Retreat, Taskforce and Institution Specific Committee allowances). ii) Prepared 291 institution-specific reports for institutions that participated in the Allowances Project in 9 sectors. iii) Issued advice on 263 requests on allowances and benefits.	The circular on the four allowances covered Sitting Allowance; Taskforce Allowance for Institutional Committees; Retreat Allowance; and Daily Subsistence Allowance.
	Attraction and Retention of Requisite Skills in the Public Service	Enhanced data quality, consistency, and better decision-making	Study report on the level of attraction and retention of skills per sector and for all public institutions	SRC undertook a study on the employee retention rate in the public service which revealed that the retention rate in 2023 was approximately 99.9% compared to 95% in 2019 and 90% in 2020.	The high retention in public service is attributable to competitive remuneration and benefits, high job security, growth opportunities, and a good working environment.
	To promote a	Effective	Advice on CBN	i) Issued advice on	In collaboration

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Key Result Area (KRA)	Strategic Objective	Outcome	Key Performance Indicators (KPIs)	Performance	Remarks
	predictable and stable labour environment	collective bargaining, Equity and fairness, and fiscally sustainable wage bill.		negotiation parameters for CBAs to 36 public institutions. ii) 146 public officers' capacity build on collective bargaining and labour relations.	with KSG, SRC undertook capacity strengthening for public officers drawn from public universities, county governments, and from State corporations on collective bargaining and labour relations.
	Establish a centralized Remuneration and benefits database, warehouse & intelligence system.	Improved operational efficiency	Re-engineered Wage Bill M&E System	Received and uploaded data from 123 public institutions in the Automated Wage Bill Monitoring and Evaluation system.	The analysis of the data submitted by public institutions through the system is ongoing.
KRA 3: Policy and legal framework	To ensure compliance with remuneration and benefits set, reviewed, and advised by SRC.	Enhanced compliance with SRC advice, guidelines, and regulations.	Public sector institutions sensitized and capacity-build	i) . The Commission undertook M&E visits in 58 public institutions. ii) Developed an Automated Wage Bill M&E System iii) SRC sensitized 286 public officers drawn from 113 institutions, on SRC's mandate and the automated wage bill M&E system	The monitoring & evaluation and sensitization of public officers have enhanced compliance with SRC advice.

8. CORPORATE GOVERNANCE STATEMENT

The objectives of SRC are stipulated under Article 249 of the Constitution. In fulfillment of the objectives, 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 best practices 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

The Chairperson and Members of the Commission bear the ultimate responsibility for overseeing the Commission's affairs. Their decisions and actions are guided by a commitment to good governance and the Commission's core values, which are fairness, accountability, collaboration, integrity, innovation, and transparency. These values serve as the foundation for their leadership and ensure that their work aligns with the principles that uphold the Commission's mission and objectives.

The roles and responsibilities of the Chairperson and Members of the Commission include:

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

Role of the Chairperson

The Chairperson is responsible for the overall leadership and effectiveness; ensures that key tasks are properly understood by the Members and the Secretariat; and assumes overall responsibility for all decisions, jointly with other Members.

Role of the Commission Secretary/Chief Executive Officer

The Commission Secretary/Chief Executive Officer (CS/CEO) is responsible for the overall leadership and day-to-day management of operations; efficient and effective management of the Secretariat; performance management, operational controls, ethical conduct, and good corporate governance.

Commission structure and composition

The Commission is composed of the Chairperson, ten Members nominated by various bodies and appointed by the President of the Republic of Kenya, and three ex-officio Members representing government ministries.

The 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 to ensure that there is independent oversight of internal controls and risk management.

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Commission Meetings

The Commission and its Committees meet regularly in accordance with weekly and monthly schedules. Members serve on a full-time basis earning a salary from the Consolidated Fund Services (CFS). Three ex-officio Members earn a sitting allowance for meetings attended 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 Committees make recommendations to the Commission for consideration and adoption/resolution.

The Commission regularly reviews the membership and chairpersons of its committees, taking responsibility for filling any vacancies that arise. The Commission ensures that, collectively, the Members possess the necessary qualifications and experience to effectively fulfil the duties of their respective Committees.

The Committees' chairpersons apprise the Commission meetings of their activities regularly, 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) oversaw matters related to the national wage bill management to ensure that the total public wage bill is sustainable, as well as the preparation of remuneration guidelines towards achieving a sustainable wage bill. It includes matters of collective bargaining negotiations (CBN), research, monitoring and evaluation, and productivity and performance. It was chaired by John K. Monyoncho. Members included FCPA. Sophie Moturi, Nelly P. Ashubwe, and Abdiwahab A. Abdi. The Committee held 38 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 job evaluation (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, Dr. Leah M. Munyao, Hon. Sen. Isaac K. Melly, and Hon. Moses Kuria as Members. The Committee held 23 meetings during the financial year.

c) Allowances and Benefits Committee

The Allowances and Benefits Committee (ABC) guided on the allowances and benefits payable in the public service and provided oversight, as well as made recommendations to the Commission on policy guidelines on allowances in the public service. Margaret Sawe chaired the Committee, with other Members being, Dr. Leah M. Munyao, Prof. Njuguna Ndung'u, and Hon. Moses Kuria. The Committee held 16 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

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Constitutional mandate and provide guidance on alternative dispute resolution mechanisms. It was chaired by Nelly P. Ashubwe, with, Dr. Amani Y. Komora, Hon. Sen. Isaac K. Melly, and Hon. Justin B.N. Muturi as Members. The Committee held 15 meetings during the financial year.

e) Corporate Image and Stakeholder Management Committee

The Corporate Image and Stakeholder Management Committee (CISMC) oversaw the implementation of a communications strategy and stakeholder engagement strategy, with supporting processes to manage media, communications, sensitization and awareness among stakeholders, and corporate social responsibility, among other areas. Dr. Leah M. Munyao chaired the Committee, with Dr. Amani Y. Komora, Margaret Sawe, and Elizabeth W. Muchiri as Members. The Committee held 10 meetings during the financial year.

f) Corporate Services Committee

The Corporate Services Committee (CSC) oversaw the implementation of the Commission's strategic plan, provided oversight and governance on issues pertaining to HR management, general administration, financial management, ICT, and supply chain management. It was chaired by FCPA. Sophie Moturi, with Members being, Margaret Sawe and Abdiwahab A. Abdi. The Committee held 18 meetings during the financial year.

g) Audit, Risk, and Compliance Committee

The Audit, Risk, and Compliance Committee (ARCC) examined internal and external audit reports, reviewed the financial statements, risks, internal controls, and compliance. FCPA. Jane Muthaura chaired the Committee. Other Members included CPA. James Sambu, John K. Monyoncho and Prof. Njuguna Ndung'u. FCPA Muthaura and CPA. Sambu are independent Members serving on a part-time basis. The Committee held 10 meetings during the financial year and participated in 6 Commission meetings to present the Committee's report.

h) Commission meetings

The Commission held 214 meetings, comprising 78 Commission meetings and 136 Committee meetings, as reflected in **Table 2** below.

Table 2: Analysis of Commission and Committee Meetings

No	Name	COMM.	WBMC	JESSC	ABC	LPFC	CISMC	CSC	ARCC
1	Lyn C. Mengich, FIHRM, EBS	63	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Dr. Amani Yuda Komora, PHD, MBS, CHRP	67	N/A	21	N/A	7	10	N/A	N/A
3	Dr. Leah Mumbua Munyao, PhD, MBS, IMI Certified	60	N/A	7	8	N/A	6	N/A	N/A
4	John Kennedy Monyoncho, MBS, MCI Arb	53	34	N/A	N/A	N/A	N/A	N/A	9
5	Margaret Sawe	57	N/A	N/A	16	N/A	8	15	N/A
6	Nelly Peris Ashubwe, MBS	59	23	N/A	N/A	14	N/A	N/A	N/A
7	FCPA. Sophie Moturi, MBS	55	22	N/A	N/A	N/A	N/A	16	N/A

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No	Name	COMM.	WBMC	JESSC	ABC	LPFC	CISMC	CSC	ARCC
8	Hon. Sen. Isaac Kipkemboi Melly, MBS	68	N/A	20	N/A	4	N/A	N/A	N/A
9	Elizabeth Wangui Muchiri, HSC	71	N/A	17	N/A	N/A	9	N/A	N/A
10	Abdullahi Abdi, MBS	57	24	N/A	N/A	N/A	N/A	12	N/A
12	Ho. Moses K. Kuria, EGH/Dr. Jacob Mbijjiwe, OGW	70	N/A	19	16	N/A	N/A	N/A	N/A
14	Hon. Justin Bedan Njoka Muturi, EGH/Mr. Emmanuel Bitta, MBS	52	N/A	N/A	N/A	14	N/A	N/A	N/A
16	Prof. Njuguna Ndung'u, CBS/Mr. Francis Anyona, MBS	68	N/A	N/A	12	N/A	N/A	N/A	2
Independent Members of the Audit Committee									
1	FCPA. Jane Muthaura	6	N/A	N/A	N/A	N/A	N/A	N/A	10
2	James Sambu	5	N/A	N/A	N/A	N/A	N/A	N/A	10
	Total	78	38	23	16	15	10	18	16

Notes:

N/A (Not Applicable) means that a specific Member of the Commission was not a Member of that Committee.

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 or authority of the Commission or management, committed any offense 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 through a legitimate nomination process. Upon becoming a Member, he/she is bound by a fiduciary duty to act in good faith and the best interest of the Commission as a whole. In the discharge of their responsibilities, Members operate within the framework of a collective Commission. To ensure effective operation and adherence to the Commission's best interests, all Members comply with the rules and regulations outlined in the Commission's manual.

Risk management

The Members of the Commission are dedicated to a robust Enterprise Risk Management (ERM) process that supports the identification of all risks through a structured, systematic, proactive, and integrated approach. This is achieved through a comprehensive risk management framework that allows for a thorough and holistic assessment of all risks facing the Commission. The risk management policy established by the Commission is a key tool for ensuring that management effectively identifies and manages these risks. Additionally, the Commission Members play a crucial role in providing oversight and policy direction to ensure that risk management practices are effectively implemented and maintained.

Risk management structure and roles

Risk management on an enterprise-wide basis requires an integrated approach between the various risk-related specialists, departments, 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 Risk and Compliance 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 the implementation of the risk management framework, the Commission has an operational Internal Audit and Risk Department. The department provides independent assurance to the Commission and management through structured audits, reviews, testing, and other techniques, carrying out risk-based audits, reporting on the effectiveness and efficiency of the 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 risk registers was undertaken.

Role of the management team

The management team implements 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 Commission approves risk-mitigating actions to be taken by the management risk committee.

Risk categories

The Commission has identified and categorized risks as follows:

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

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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 throughout the year.

9. MANAGEMENT DISCUSSION AND ANALYSIS

SECTION A -OPERATIONAL AND FINANCIAL PERFORMANCE

9.1 Strategic Direction

The Commission is currently implementing its second strategic plan covering the period 2019/2020 – 2024/2025. The strategic plan is the primary planning tool that provides a framework within which the Commission developed its strategies, objectives, activities, and expected output/outcome. The strategic plan articulates the Commission's vision, mission, and core values.

The strategies and output/outcome that the Commission aims to achieve are anchored on five Key Result Areas (KRAs). These are: Fiscal Sustainability of Public Service Wage Bill; Remuneration and Benefits; Policy and Legal Framework; Collaboration and Partnerships; and Institutional Capacity.

9.2 Operational Performance Analysis

The five KRAs were prioritized to fulfill SRC's mandate and deliver value to the public service. The activities implemented across these KRAs were as follows:

9.2.1 Affordability and fiscal sustainability of the public service wage bill

The principle of affordability and fiscal sustainability of the public wage bill, as set out in Article 230(5) of the Constitution, ensures that aggregate remuneration and benefits are within the planned public service resource envelope, both in the short and long-term perspective. To ensure adherence to this principle, SRC and public service organisations must work towards ensuring that remuneration and benefits across the public service do not exceed the threshold set by the Public Finance Management (PFM) Act, 2012, and PFM Regulations, 2015.

a) Wage bill trend

In partnership with other institutions, SRC monitors relevant economic indicators and parameters in assessing the fiscal sustainability of the national wage bill. The indicators are published quarterly in SRC's quarterly wage bill bulletins. In this regard, the public service wage bill as of the financial year (FY) 2021/2022, stood at Ksh 1.035 trillion and projected to grow further to Ksh 1.17 trillion in FY 2023/2024.

The growth in public wage bill is largely attributed to the increase in the workforce through employment in education, health, and security sectors, which are essential services. It is also a result of upward reviews of remuneration and benefits in response to cost-of-living adjustments and the need to attract and retain requisite skills.

Further, the wage bill to ordinary revenue ratio declined from 54.77 per cent in FY 2020/2021 to 47.06 per cent in FY 2021/2022 and projected to reduce further to 46.06 per cent in FY 2022/2023 and 39.22 percent in FY 2023/2024, against a maximum of 35 per cent as set by PFM Act, 2012, and PFM Regulations, 2015, as shown in **Table 3**.

Table 3: Trends of Public Wage Bill, Ordinary Revenue and Employment

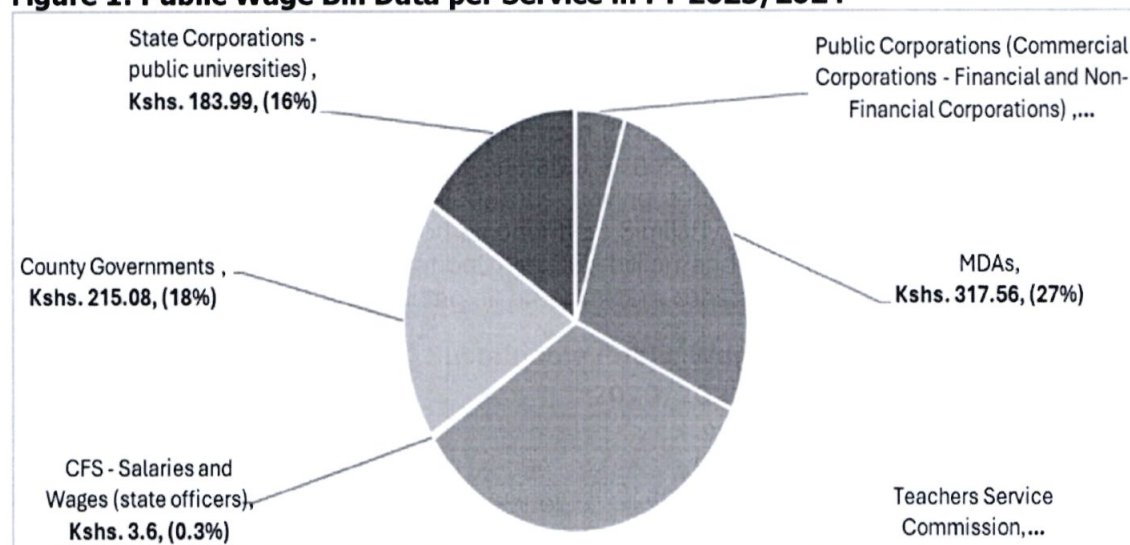
Economic Indicators	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23*	2023/24+
Wage bill (Ksh Millions)	784,526	870,130	917,820	987,780	1,035,160	1,100,972	1,171,086
Revenue (Ksh Millions)	1,522,276	1,704,363	1,797,665	1,803,536	2,199,808	2,360,510	2,985,600
Ratios (Percent)							
Wage bill to Revenue (PFM Target: 35)	51.54	51.05	51.06	54.77	47.06	46.64	39.22

Source: KNBS – Economic Survey and Statistical Abstracts (various years) and TNT – Budget Policy Statement, 2024 * Provisional +Projected

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Figure 1 shows the distribution of the wage bill across sectors as projected in FY 2023/2024, with the teaching service projected to spend Ksh 395 billion, accounting for 34 per cent of the total wage bill. This is followed by MDAs and county governments at 27 per cent, and 18 per cent, respectively.

Figure 1: Public Wage Bill Data per Service in FY 2023/2024



Sources: KNBS, National Treasury, Economic Survey Reports 2022 & 2023 and Budget Review and Outlook Papers 2022 & 2023

b) Benefits of a Fiscally Sustainable Public Wage

A fiscally sustainable public wage bill allows the government to allocate more resources to development and other prioritised public services such as healthcare, education, infrastructure, and social welfare. **Table 5.2** shows simulated benefits that the government would have reaped from operating at the ideal fiscally sustainable wage bill of a maximum of 35 per cent of the ordinary revenue between FY 2020/2021 and 2022/2023.

It is observed that if the government operated at not more than 35 per cent, it would have incurred a wage bill of Ksh 631 billion, thus, having additional resources to the tune of Ksh 356 billion for development and other priorities. Similarly, the government would have had additional financial resources of about Ksh 265 billion and Ksh 274 billion in FY 2021/2022 and 2022/2023, respectively, holding all other factors constant.

Table 4: Benefits of a Fiscally Sustainable Public Wage Bill

Economic Indicators	2020/2021	2021/2022	2022/2023*
Wage bill (Ksh billions)	988	1,035	1,101
Wage bill to Revenue (%)	54.8	47.1	46.6
Estimated wage bill (Ksh billions) at 35% of revenue	631	770	827
Wage bill to Revenue (%)	35	35	35
Simulated funds released for development and government priority areas (Ksh billions)	356	265	274

Source: SRC Simulation 2024

c) Rationalized Expenditure on Public Wage Bill through SRC Advice

Through SRC advice, expenditures related to requests on Collective Bargaining Negotiations (CBN), allowances and benefits, recognising productivity and performance, and salary

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reviews, were reduced. This resulted in expenditure lower than what had been requested as shown in **Table 5**, hence, releasing an additional amount to other key government priorities.

Table 5: Rationalised Expenditure on Public Wage Bill through SRC Advice

Financial Year	Requests by Public Service Institutions (Ksh Billions)	Requests Approved by SRC (Ksh Billions)	% of Requests Approved as a share of Requests received from public institutions
2022/2023	8.18	4.27	52.3
2023/2024	52.02	32.21	61.9

Source: SRC Internal Data 2024

d) Third National Wage Bill Conference, 2024

The Commission, pursuant to the resolution of the 10th Summit and jointly with Intergovernmental Relations Technical Committee (IGRTC), the Council of Governors (CoG), the Public Service Commission (PSC), the State Corporations Advisory Committee (SCAC), and the Ministry of Public Service, Performance and Delivery Management, convened the Third National Wage Bill Conference (NWBC) from 15 to 17 April 2024, under the theme 'Towards 35%'.

The conference proceedings yielded ten Resolutions, which will be implemented at the national and county government levels. The Resolutions were presented and approved by the Intergovernmental Budget and Economic Council (IBEC) during the 23rd Ordinary Session. IBEC approved the implementation of the interim activities ahead of their adoption by the Summit.

e) Monitoring and evaluation

The Commission undertakes monitoring and evaluation (M&E) to, *inter alia*, receive feedback from stakeholders on its advice on remuneration and benefits, assess the effectiveness of the advice on remuneration and benefits, identify challenges in implementation, and identify remedies for continuous improvement. The Commission undertook M&E visits in 58 public institutions.

To enhance M&E, SRC developed an Automated Wage Bill Monitoring and Evaluation System. In this regard, SRC sensitized 286 public officers drawn from 113 institutions, on SRC's mandate and the automated wage bill M&E system. The analysis of the data submitted by public institutions through the system is ongoing.

Further, SRC undertook M&E tracker reports on hardship allowance, remuneration of advisors in the national government, remuneration of advisors in county governments (analysis of Integrated Payroll and Personnel Database - IPPD), and wage bill-related audit queries in the national government (an analysis of the auditor general's report for FY 2022/2023).

f) Sensitisation of stakeholders on SRC advice and guidelines

To enhance adherence to SRC advice and build the capacity of the county and national government leadership on SRC's advice and guidelines, SRC conducted sensitization workshops for its stakeholders. SRC sensitized Kitui County Assembly on the Mortgage and Car Loan Scheme and held a sensitization forum for Chairpersons, Board Members, and CEOs of 40 public water companies, and public officers drawn from 169 Technical and Vocational Education and Training (TVET) institutions.

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Further, organized a two-day stakeholders' workshop jointly with the National Taxpayers' Association targeting Civil Society Organizations (CSOs), religious institutions, and the media. This is an acknowledgment of these institutions' crucial role in projecting and highlighting the public finance management discourse and holding various public institutions to account.

g) Data Warehouse and Business Analytics for Wage Bill Data Mining and Forecasting

Data in a majority of Ministries, Counties, Departments, and Agencies (MCDAs) is expansive, scattered, unprocessed (raw), and lacks a standard data model (unstructured). This poses a major challenge in making effective use of the data in decision-making. Upon request by SRC, H.E. the President directed the Ministry of ICT and Digital Economy (MoICT&DE) to support SRC in the acquisition of a data warehouse and business analytics system for wage bill data management.

SRC, jointly with the MoICT&DE mapped the relevant stakeholders to constitute the Project Multi-Agency Technical Committee and developed the Committee's Terms of Reference. The committee comprises SRC, the State Department for Public Service, the ICT Authority, ODPC, the State Department for ICT&DE, SCAC, and KoTDA. The formal appointment of the committee members is ongoing. The Commission developed a concept note and shared it with the multi-agency technical team, enumerating the target data sets for the warehouse.

h) Wage Bill Bulletin

The wage bill bulletin provides the latest information on the wage bill and other macroeconomic indicators that affect the affordability and fiscal sustainability of the wage bill. SRC published four quarterly wage bill bulletins.

i) Research

SRC developed two technical papers for the Third NWBC, namely, 'A Review of Public Service Wage Bill Sustainability in Kenya: Reaping the Benefits and Strategies and Action Plans to achieve a wage bill to revenue ratio of 35 percent in the National and County Governments.' In addition, SRC undertook research to inform the payment of hardship allowance in the public service.

9.2.2. Recognising performance and productivity

The Framework for Recognising Productivity and Performance in the Public Service is being rolled out in the public service. The objective of the framework is to operationalize the constitutional principle under Article 230(5)(c) on recognizing and rewarding productivity and performance in public service. In this regard, SRC created awareness of the framework at the Board of Management levels in public service institutions and trained on productivity measurement and improvement champions.

Productivity mainstreaming in the public service is significant as it enables organizations to maximize the use of resources, improve service delivery, optimize budgets, enhance accountability, drive innovation, and ultimately provide better value to citizens and stakeholders, among other benefits.

To this end, SRC:

- a) Provided advice to 17 public service institutions on productivity and performance-based incentives.
- b) Developed internal guidelines on innovation and performance-based financial incentives.

- c) Undertook sensitisation on the framework to 8,189 participants from 507 institutions, in collaboration with the National Productivity and Competitiveness Centre (NPCC), the Kenya School of Government (KSG), and the State Department for Cabinet Affairs.
- d) Undertook sensitisation on productivity improvement and measurement in the public service for 498 board members from 186 institutions, in collaboration with NPCC, KSG, and State Department for Cabinet Affairs.
- e) In collaboration with NPCC, offered technical support to 250 MDAs to develop institution-specific productivity metrics.

9.2.3. Equal Remuneration to Persons of Equal Value, Fairness and Transparency

The constitutional principle of fairness and transparency, as set in Article 230(5), and the statutory principle of equal remuneration to persons for work of equal value, as set out in the SRC Act, 2011, requires that pay differentials are fair, transparent, and objectively reflect the relative worth of jobs. SRC established job evaluation (JE) as the methodology to achieve these principles.

JE ensures objectivity and impartiality are achieved by conducting comprehensive job analysis and JE as critical prerequisites to job clustering and grading, as well as the development of salary structures. JE ensures fairness and equity by addressing internal and external relativities, thus, informing a grading and salary structure based on the relative worth of jobs. Stakeholder participation ensures transparency.

In addition to JE, equity, fairness, and transparency will be achieved through streamlining of allowances. In this regard, SRC addressed equity and fairness through JE, harmonization of salary structures, and streamlining allowances and benefits.

a) Job evaluation

JE is a systematic and objective process of determining the relative worth of a job. In JE, a comparison between jobs is undertaken to assess their relative worth to establish a rational grading structure. The key objectives of undertaking JE exercise in the public service are to: determine the relative worth of jobs; provide criteria for classifying jobs; provide a rationalised, harmonised, and equitable job-grading structure; and establish an equitable and defensible job grading criteria.

The outcome of JE informs SRC in setting, reviewing, and advising on remuneration and benefits structures that are aligned to principles set out in Article 230(5) of the Constitution. This includes the need to ensure transparency and fairness and to satisfy the statutory requirement under Section 12 of SRC Act, 2011, which ensures equal remuneration to persons for work of equal value.

- (i) Under phase II of the third remuneration and benefits review cycle, which covered July 2022 to June 2023, where a total of 14,269 jobs were evaluated.
- (ii) 870 jobs drawn from 29 public service institutions were evaluated and communicated.
- (iii) 36 requests for JE (17) and salary (19) reviews were received.
- (iv) JE reviews from 48 public service institutions were processed and communicated.
- (v) SRC acquired a web-based JE system in FY 2023/2024 known as the Integrated Job Evaluation System (iJES). iJES is an analytical point factor system that provides a standardized approach to analyse and evaluate jobs within the public service based on approved job descriptions. SRC operationalized iJES by migrating all the jobs from the previous three systems to (iJES) with a 99.8 percent matching of the jobs evaluated in iJES and the previous systems.

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b) Salary structures

- (i) 281 institution-specific reviews, setting, and advice on salary structures arising from the third remuneration and benefits review cycle were developed and communicated.
- (ii) Reviews on salary structures for 59 institutions were reviewed and communicated.

c) Implementation of the Allowances Policy Guideline for the Public Service

SRC developed the Allowances Policy Guideline for the Public Service, 2021, through a consultative and participatory process with stakeholder and public participation being undertaken as required under Articles 10 and 232 of the Constitution. The overarching objective of the policy guideline is to provide a structured approach for streamlining the management and administration of allowances, to improve transparency, accountability, equity, and fairness, and to ensure that the total public compensation bill is affordable and fiscally sustainable.

The proliferation of allowances has led to a lack of transparency, inequity and unfairness in coverage, multiplicity and high proportions of allowances to basic salaries, and consequently, disparities in the gross pay paid to public officers.

During FY 2023/2024, SRC:

- (i) Concluded and issued a circular on four allowances namely: Sitting Allowance and Taskforce Allowance for Institutional Internal Committees; Retreat Allowance, and Daily Subsistence Allowance. In addition, eight allowances namely: Baggage Allowance; Entertainment Allowance; Airtime Allowance; Meal Allowance; Leave Allowance; Extraneous Allowance; Acting Allowance; and Special Duty Allowance, were analysed in line with the Allowances Policy Framework and presented to the Commission.
- (ii) A total of 291 institution-specific reports for institutions that participated in the Allowances Project in 9 sectors were prepared. The 9 sectors are: State departments; county executive: county assembly; Constitutional Commissions and Independent Offices (CCIOs); public universities; disciplined services; research and specialised institutions; commercial and strategic State corporations; and service and regulatory State corporations. Out of the 9 sectors, SRC made decisions on 70 institutions in the State departments, county government executives, county assemblies, and disciplined services sectors.
- (iii) Issued advice on 263 requests on allowances and benefits across public service institutions.
- (iv) Developed five technical and concept papers to inform the review of retirement benefits in the public service. These included: technical papers on parameters for establishing a pension scheme for State officers; Income Replacement Ratio; Gratuity and Multiple Governing Authorities; and public service retirement ages, variances across different cadres/sectors and a concept paper on pension reviewing the 2014 SRC Pension in Payment Recommendations. The concept paper was shared with the National Treasury to facilitate a review of pensions in the public service.

d) Collective Bargaining Negotiation

CBN is a voluntary process that cannot be undertaken in isolation from other key actors. For the process to be successful, several actors must come into play: employers, trade unions, the Ministry of Labour, the Employment and Labour Relations Court (ELRC), the National

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Treasury, and SRC. Each actor has a fundamental role towards the success and implementation of Collective Bargaining Agreements (CBAs).

SRC's role in CBN is to advise the national and county governments on the remuneration and benefits of all other public officers. SRC's advice is anchored in the Constitution as it is linked to principles outlined in Article 230(5). SRC's advice is specifically on the items of CBAs that have a financial impact, to ensure the total public compensation bill is fiscally sustainable and that there is equity and fairness in remuneration and benefits.

To achieve these objectives, and promote a predictable and stable labour environment, SRC, in collaboration with stakeholders, has undertaken the following:

- (i) Provided advice on negotiation parameters for CBAs to 36 public institutions.
- (ii) Continued participation in collaborative meetings with the State Department for Public Service, Ministry of Labour, and other institutions, to establish a body to be responsible for negotiating CBNs on behalf of the government and develop a manual on social dialogue for improved labour relations in the health sector.
- (iii) In collaboration with KSG, SRC undertook capacity strengthening of 146 public officers drawn from public universities, county governments, and from State corporations on collective bargaining and labour relations.

9.2.4. Attraction and Retention of Requisite Skills in the Public Service

This constitutional principle of ensuring the public service attracts and retains the requisite skills to perform public service function, as set in Article 230(5), requires that the remuneration and benefits enable the attraction and retention of requisite skills while ensuring fiscal sustainability of the wage bill. To achieve this, SRC undertakes market salary, which together with the JE results and taking into account the other pay determination principles, informs the review of remuneration and benefits. Further, SRC undertakes studies in the public service to establish and track retention levels.

In this regard, SRC undertook a study on the employee retention rate in public service. The study revealed that the employee retention rate is approximately 99.9 per cent, against 95 per cent and 90 per cent in 2019 and 2020, respectively, as shown in **Table 6**.

Table 6: Public Service Employee Retention Rate

Year	2018 (%)	2020 (%)	2023 (%)
Retention Rate	95	90	99

Source: Various SRC Studies

The high retention in public service is attributable to competitive remuneration and benefits, high job security, growth opportunities, and a good work environment.

In the 2023 SRC report, it was noted that public service employees leave the service due to among others: lack of career progression, better terms of service offered elsewhere; lack of job satisfaction; personal/domestic/medical issues; further studies; and change of work environment/insecurity.

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9.3. Financial Performance Analysis

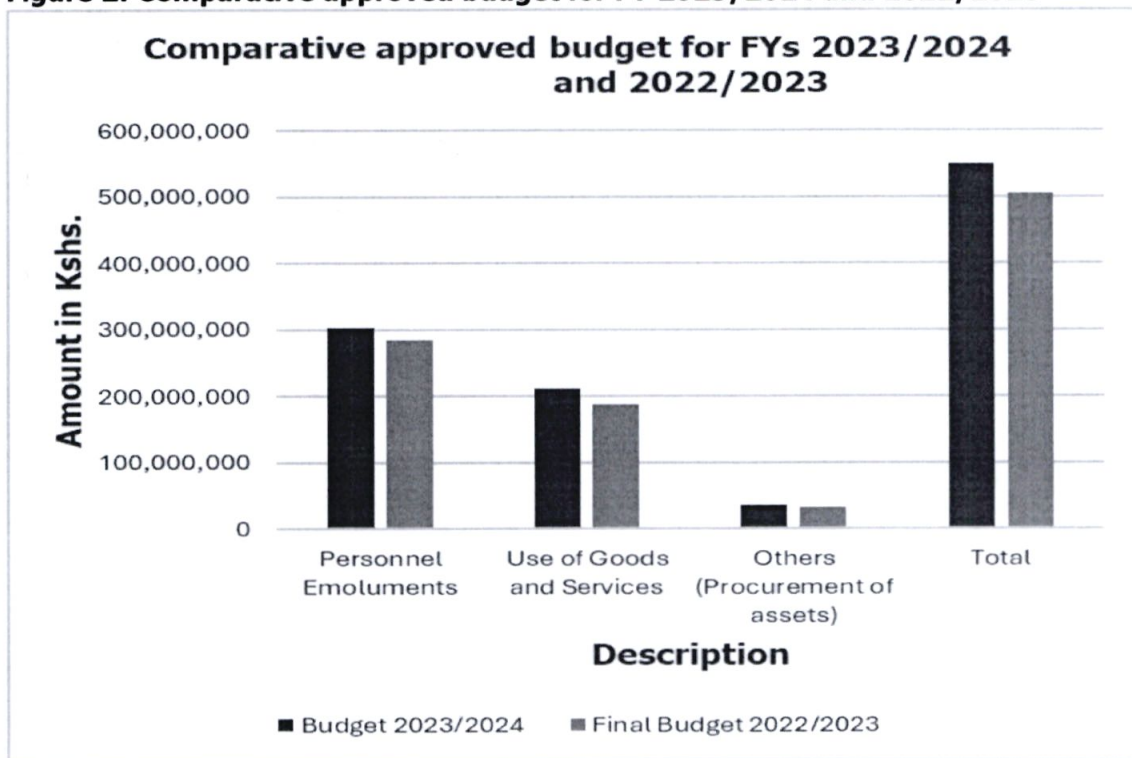
(a) Approved Budget Analysis

The Commission's revised budget for the financial year (FY) 2023/2024 was Ksh 548.96 million, an increase of Ksh 44.04 million, when compared to the previous year's final budget of Ksh 504.92 million. The revenue estimates are based on approved activities carried out by SRC, as analysed in **Table 7** below.

Table 7: Comparative approved budget for FY 2023/2024 and 2022/2023

Details	Budget 2023/2024	Final Budget 2022/2023	Increase / (Decrease)	% Increase/ (Decrease)
	Amount in Ksh			
Personnel Emoluments	302,400,000	285,002,000	17,398,000	6.10
Use of Goods and Services	211,476,144	187,210,596	24,265,548	12.96
Others (Procurement of assets)	35,081,311	32,708,607	2,372,704	7.25
Total	548,957,455	504,921,203	44,036,252	8.72

Figure 2: Comparative approved budget for FY 2023/2024 and 2022/2023



(b) Overall Expenditure Analysis

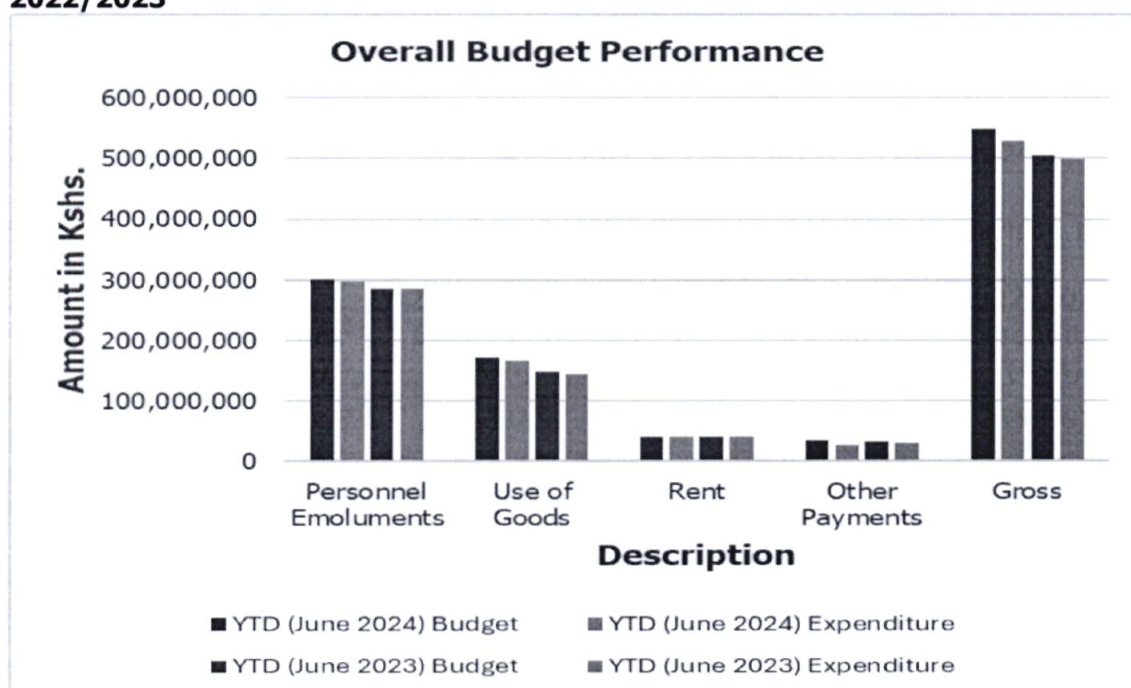
The Commission incurred an expenditure of Ksh 529.54 million, comprising Ksh 298.33 million for personnel emoluments, Ksh 165.41 million on use of goods and services, Ksh 39.89 million on rent, and Ksh 25.91 million on other payments (capital expenditure), against the approved allocation of Ksh 548.96 million, translating into an absorption rate of 96.46 per cent. The overall performance for FY 2023/2024 is summarised in **Table 8** below.

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Table 8: Overall budget performance for the FY 2023/2024 in comparison to FY 2022/2023

Period	FY 2023/2024			FY 2022/2023		
	Budget (Ksh)	Expenditure (Ksh)	% Absorp.	Budget (Ksh)	Expenditure (Ksh)	% Absorp.
Personnel Emoluments	302,514,521	298,331,971	98.62%	285,002,000	284,699,312	99.89%
Use of Goods	171,361,623	165,412,079	96.53%	147,210,596	143,316,685	97.35%
Rent	40,000,000	39,885,014	99.71%	40,000,000	40,000,000	100.00%
Other Payments	35,081,311	25,909,790	73.86%	32,708,607	30,625,189	93.63%
Gross	548,957,455	529,538,854	96.46%	504,921,203	498,641,186	98.76%

Figure 3: Overall Budget Performance for FY 2023/2024 in comparison to FY 2022/2023



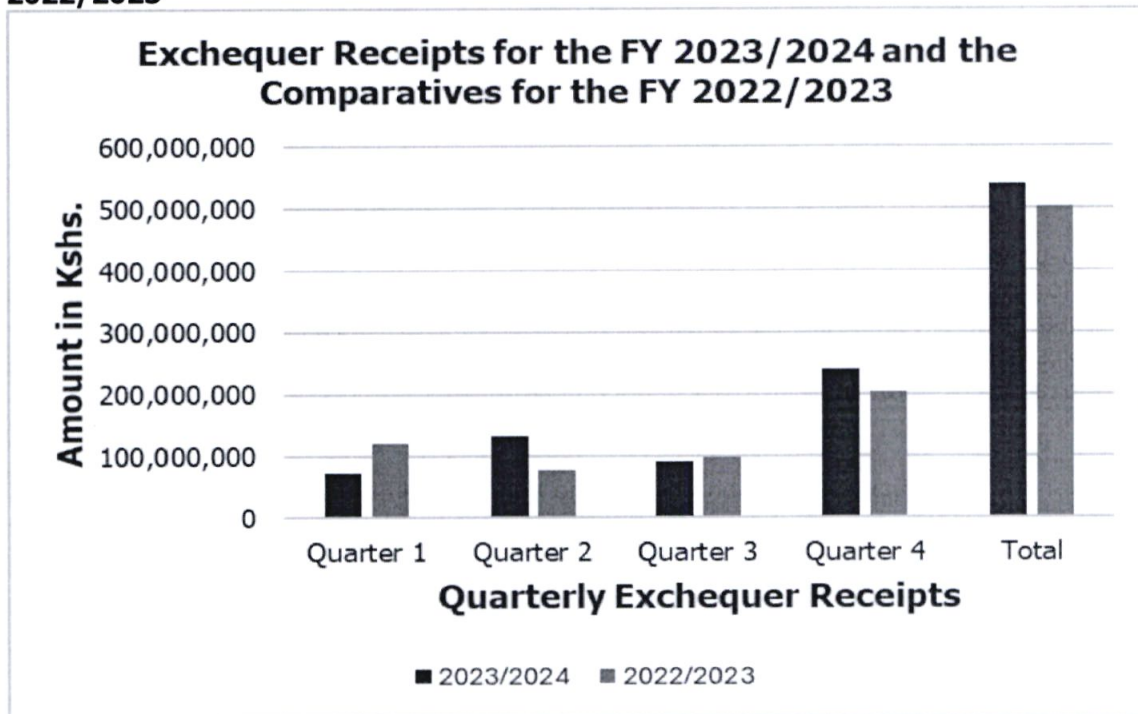
(c) Revenue

Revenue from government grants amounted to Ksh 538.27 million. This represented 98.05 per cent of SRC's approved budget. The analysis of the exchequer receipts and the comparatives for the previous financial year are summarised in **Table 9** below.

Table 9: Comparable statement of exchequer receipts for FY 2023/2024 and 2022/2023

Period	2023/2024 (Ksh)	2022/2023 (Ksh)
Quarter 1	73,101,157	121,422,225
Quarter 2	133,453,031	78,117,963
Quarter 3	91,291,535	98,403,811
Quarter 4	240,424,523	204,394,024
Total	538,270,246	502,338,023

Figure 4: Comparable statement of exchequer receipts for FY 2023/2024 and 2022/2023



9.4. Compliance with statutory requirements

The Commission is required to comply with various laws and constitutional provisions, which include the Constitution, the SRC Act of 2011, the Cap 412A Act (The Public Finance Management Act), the Income Tax Act, the NSSF Act, and the National Hospital Insurance Fund (NHIF) Act, among others.

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

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

The Commission prepared the annual report relating to the FY 2022/2023 and prior years. The Financial statements for FY 2022/2023 were submitted within statutory timelines and an unqualified audit opinion was issued by the Office of the Auditor General on 8th January 2024. Other provisions of the laws such as the NHIF Act, NSSF Act, and Income Tax Act have also been complied with by the Commission, and the related monthly and annual deadlines for returns are observed as per the requirements of each Act.

9.5. Major risks facing the Commission

SRC identified and analyzed various potential risks and adopted mitigation measures against the identified risks. The major risks identified are summarised in **Table 10** below.

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Table 10: Major risks facing the Commission

No	Nature of Risk	Risk	Risk Rating	Mitigating Control
1	Strategic Risk	Lack of acceptance by public sector institutions of the communicated job evaluation grading and salary structures	Medium	The Commission provided a review of JE grading results as one of the steps in conducting job evaluation to ensure job holders/ institutions dissatisfied with the outcome of the JE are accorded a fair hearing.
2	Strategic Risk	Non-adherence to the SRC Circulars and Advice	Medium	a) Continuous monitoring and evaluation and training of stakeholders on SRC Circulars and Policy Guidelines. b) Collaboration with all key stakeholders through signing of Memorandum of Understanding (MOU) to enhance compliance. The Commission continues to work with multi-agencies such as EACC and OAG in ensuring compliance with the SRC circulars.
3	Strategic Risk	Non-adherence to remuneration and benefits as set and advised by the Commission.	Medium	a) Continuous Monitoring and evaluation being undertaken for public service. b) Automation of Monitoring and Evaluation System ongoing. c) Capacity build stakeholders
4	Strategic Risk	Misinterpretation of SRC Circulars and Advice by public service institutions resulting in loss of public funds.	Medium	a) Sensitization and capacity-building programs conducted for public service institutions. b) Sharing information for enforcement with other PFM institutions.
5	Strategic Risk	Different approaches in rewarding performance & and productivity.	Medium	Sensitizing public sector institutions on the Performance and Productivity framework for recognizing the same.
6	Financial Risk	Corruption and bribery practices.	Medium	a) Adherence to the, PFM Act Cap 412A, PPADA and regulations. b) Segregation of duties and responsibilities in the procurement process. c) Implementation of oversight tools
7	Technological Risk	Failure of IT Systems due to virus/trojan/malware leading to data loss.	Medium	Installation of Fortinet FortiGate firewall, Symantec Endpoint Antivirus, and SSL digital certificate.

10. 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.

Below is a brief highlight of SRC's achievements in the following four sustainability pillars:

a) Sustainability strategy and profile

The Commission allocated resources to develop departmental business continuity plans, ensuring that the SRC can maintain operations and restore services in the event of a disaster that affects its assets and infrastructure. Additionally, the implementation of cloud computing for data backup has enabled staff to access their data storage remotely, eliminating the need to physically carry external hard disks. This approach enhances both the security and accessibility of critical information, supporting the Commission's resilience and operational efficiency.

ii) Environmental performance

The Commission initiated programmes to ensure that its environmental activities remained sustainable in the long run. This effort is demonstrated by operationalizing 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 to minimize storage of large stocks, and printing on both sides of paper documents. In addition, SRC commenced the digitization 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 (iJES), and a Monitoring and Evaluation System.

iii) Employee welfare

The Commission adheres to a human resource policies and procedures that aligns with the public service values and principles outlined in Article 232 of the Constitution. Staff recruitment is conducted in accordance with these values to ensure fairness and integrity. Employees undergo a fair performance appraisal process, which helps identify areas for improvement and informs training and development initiatives.

The Commission's office is certified by the Ministry of Labour as a registered workplace, ensuring compliance with the Occupational Safety and Health Act of 2007 (OSHA, 2007). Additionally, the Commission provides comprehensive benefits, including medical insurance, Workers Injury Benefits Act (WIBA) coverage, and Group Personal Accident (GPA) coverage for both Commissioners and employees, as stipulated in the terms and conditions of service.

iv) Marketplace practices

a) Responsible competition practice

The Public Procurement and Disposal Act of 2015, amended in 2022, reinforces the importance of responsible competition practices in public procurement. To further enhance transparency, the Public Procurement Regulatory Authority (PPRA) has improved the Public Procurement Information Portal. This portal allows suppliers to access information on procurement opportunities and contract awards, making it easier for them to participate in public procurement.

The Commission has consistently complied with the regulations and has actively utilized e-procurement systems ensuring a more transparent, efficient, and accessible procurement process. Further SRC has prioritized the request for quotation method as its preferred procurement approach. This method encourages competition among suppliers, which is a key factor in ensuring fair pricing, quality service, and overall market efficiency. Through these practices, the Commission upholds the principles of responsible competition in public procurement.

b) Responsible supply chain and supplier relations

The Commission places a strong emphasis on responsible supply chain management and fostering positive supplier relations by integrating economic, social, ethical, and environmental standards into all procurement and disposal processes. These standards are applied not only during procurement activities but also in the registration of new suppliers and the implementation of supplier development programs.

The adoption of framework contracts by the Commission has proven to be a strategic move in promoting supply chain sustainability and resilience. These contracts allow the Commission to leverage its buyer power, ensuring competitive pricing while minimizing the frequency and transactional nature of spot buying. This shift has not only streamlined procurement processes but also significantly improved relationships with suppliers.

By aligning its procurement patterns with demand, the Commission has enabled suppliers to be more responsive to urgent needs and better manage their stock. The use of e-procurement platforms for procurement opportunities and awards has further strengthened supplier confidence, as these platforms demonstrate the Commission's commitment to transparency and efficiency. As a result, suppliers view the Commission as a responsible and reliable business partner, fostering long-term, mutually beneficial relationships.

c) Responsible marketing and advertisement

To enhance the visibility of procurement opportunities and job vacancies, the Commission employs a responsible marketing and advertisement strategy by leveraging both print and electronic media. This multi-channel approach ensures that information about procurement opportunities and career opportunities is widely accessible, helping to reach a diverse range of potential suppliers and qualified employees.

The seamless communication facilitated through these advertisements has significantly bolstered suppliers' confidence in the Commission's procurement processes, resulting in higher responsiveness to tenders. In addition to traditional media, the Commission is also focused on improving brand awareness and actively utilizing social media platforms. This expanded digital presence not only increases the reach of procurement advertisements but also engages a broader audience, further strengthening the Commission's reputation as a transparent and reliable partner in the marketplace.

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d) Product stewardship

The Commission demonstrates a strong commitment to service stewardship by ensuring that its operations and procurement processes uphold quality, safety, and responsibility best practices. The Commission's approach to service stewardship is guided by:

- i) **Alignment with User Needs:** The procurement process is driven by the specific needs of its user departments, which helps eliminate unnecessary purchases and reduce waste. This focus on relevance and efficiency ensures that resources are used optimally.
- ii) **Evaluation of Social and Environmental Impact:** The evaluation criteria for selecting suppliers and products include social and environmental considerations. This ensures that the products and services procured not only meet the immediate needs of the Commission but also contribute to broader sustainability goals.
- iii) **Commitment to Safety and Quality:** The Commission is dedicated to procuring safe, high-quality products from reputable suppliers. This focus on quality is essential to safeguarding the rights and interests of those who rely on the Commission's services.
- iv) **Robust Inspection and Compliance:** To ensure that all procured products and services meet the required standards, the SRC forms inspection and acceptance committees for each procurement. These committees are composed of staff with relevant expertise, and in cases where additional technical knowledge is needed, the Commission engages external experts. This thorough approach ensures compliance with both user specifications and regulatory requirements.
- v) **Supplier Relations and Market Responsiveness:** By engaging with reputable suppliers and focusing on building strong relationships, the Commission enhances the responsiveness of the market to its needs.

e) Corporate Social Responsibility / Community engagements

SRC undertook Corporate Social Responsibility (CSR) initiatives during the financial year 2023/2024, as follows:

i. Donations to Lang'ata Women Prison

In line with the need to uphold constitutional values and principles, SRC held a Corporate Social Responsibility (CSR) initiative at the Lang'ata Women Prison. During the CSR, SRC provided in-kind donations to the incarcerated women and their children. The items, which were donated by staff, included a variety of snacks, an assortment of toys, an array of games, and several sports equipment, including footballs, basketballs, volleyballs, skipping ropes, among others.

SRC's delegation also toured the prison facility, which included a bakery and a textile workshop, where an array of products are produced. In support of the prison resource mobilisation initiative, SRC's delegation purchased several garment products, and freshly baked bread and mandazis.

ii. Tree growing at Kileleshwa Primary School

A tree-growing holiday was introduced in Kenya as part of the government's goal to grow 15 billion trees in 10 years. Kenya aspires to achieve a tree cover of at least 30 percent by 2032. This means every Kenyan should grow 30 trees a year, and 300 trees in 10 years for the goal to be attained. The day, therefore, was spearheaded by President William Ruto and saw thousands of Kenyans go to their knees to plant tree seedlings.

The Commission and staff joined students and teachers to plant trees at Kileleshwa Primary School, where a total of 850 tree seedlings were planted. This included 100 seedlings planted by SRC through a donation from the Kenya Forest Service, while the school and the Kileleshwa community donated an additional 750 seedlings. Growing the 15 billion trees is a momentous task that shall be achieved through a whole-of-government and whole-of-society approach.

iii. Donation at Nyumba Ya Wazee

Nyumba Ya Wazee (home for the elderly) hosts elderly persons enrolled from very poor backgrounds, those abandoned, and the most vulnerable, and seeks to improve their quality of life towards their twilight years. It is here, located in Kasarani, Nairobi, that SRC donated various food and non-food items to assist up to 74 elderly residents at the home. With no specific regular donors, the home depends on erratic donations from well-wishers.

The haven for the elderly thrives on the generous support of society through donations and volunteering. In a world where the elderly can often feel overlooked or forgotten, the home offers a powerful reminder of the dignity and respect that all human beings deserve, especially as they approach the end of their journey.

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2024**

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 2024, 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 2024 are set out on Pages 1 to 23.

Chairperson and Members of the Commission

The Chairperson and Members of the Commission who served during the year are shown on Pages VIII to XVI.

Auditors

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

By Order of the Commission



**Mrs. Anne R. Gitau, CHRP, EBS
Commission Secretary/Chief Executive Officer
Date: 23rd December 2024**

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

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

The Chairperson and Members of the Commission are also required to ensure that the Commission keeps proper accounting records, which disclose with reasonable accuracy 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 2024.

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 2024, 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.

**Salaries and Remuneration Commission
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Approval of the financial statements

SRC's financial statements were approved by the Commission on 21.08.2024 and signed on its behalf by:



**Hon. Sen. Isaac Kipkemboi Melly, MBS
For the Chairperson**

Date: 23rd December 2024

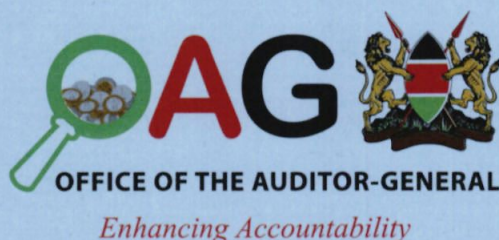


**Mrs. Anne Gitau, CHRP, EBS
Commission Secretary/Chief
Executive Officer**

Date: 23rd December 2024

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SALARIES AND REMUNERATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 25, which comprise the statement of financial position as at 30 June, 2024, 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, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Salaries and Remuneration Commission Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

Management is responsible for the other information set out on page i to li which comprise of Key Commission Information and Management, Chairperson's Statement, Report of the CEO, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Responsibilities of the Chairperson and

Members of the Commission. The other information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-Compliance with the One-Third of Basic Salary Rule

Review of the commission's payroll records revealed that during the financial year under review, twenty-one (21) employee had their net pay below a third of their basic pay in various months. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

Basis for Conclusion

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

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

**Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2024**

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

Description	Notes	2023/2024	2022/2023
		Ksh	Ksh
Revenue from non-exchange transactions			
Exchequer transfers	6	538,270,246	502,338,023
Total revenue from non-exchange transactions		538,270,246	502,338,023
Revenue from exchange transactions			
Other income	7(a)	820,811	285,966
Total revenue from exchange transactions		820,811	285,966
Total revenue		539,091,057	502,623,989
Expenses			
Use of goods and services	8	144,531,260	186,652,825
Employee costs	9	304,183,881	278,552,400
Commission expenses	10	33,423,437	20,297,697
Depreciation and amortization expense	11	36,223,095	46,020,209
Repairs and maintenance	12	20,356,199	17,285,760
Contracted professional services	13	-	3,824,800
Total expenses		538,717,872	552,633,692
Surplus/(deficit) for the year		373,185	(50,009,703)

The notes set out on Pages 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:



**Hon. Sen. Isaac Kipkemboi Melly, MBS
For the Chairperson**

Date: 23rd December 2024



**Mrs. Anne Gitau, CHRP, EBS
Commission Secretary/Chief Executive
Officer**

Date: 23rd December 2024



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

Date: 23rd December 2024

**Salaries and Remuneration Commission
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14. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

Description	Notes	2023/2024	2022/2023
		Ksh	Ksh
Assets			
Current Assets			
Cash and cash equivalents	14	10,382,771	10,557,087
Current portion of receivables from exchange transactions	15	33,395,385	28,314,318
Total Current Assets		43,778,156	38,871,406
Non-Current Assets			
Property, plant, and equipment	16	116,980,655	128,199,015
Intangible assets	17	42,039,369	41,133,954
Total Non-Current Assets		159,020,024	169,332,969
Total Assets		202,798,180	208,204,374
Liabilities			
Current Liabilities			
Trade and other payables	18	1,191,870	8,896,674
Provisions	19	7,265,662	53,144,445
Total Current Liabilities		8,457,532	62,041,119
Non-Current Liabilities			
Non-current employee benefit obligation	20	11,381,610	6,850,008
Total Non-Current Liabilities		11,381,610	6,850,008
Total Liabilities		19,839,142	68,891,127
Net assets		182,959,038	139,313,248
Represented by:			
Accumulated surplus		182,959,038	139,313,248
Net Assets		182,959,038	139,313,255

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



Hon. Sen. Isaac Kipkemboi Melly, MBS
For the Chairperson
Date: 23rd December 2024



Mrs. Anne Gitau, CHRP, EBS
Commission Secretary/Chief Executive Officer
Date: 23rd December 2024



CPA. Mary C. Konuche
Head of Finance and Accounts
ICPAK Member No. 9824
Date: 23rd December 2024

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

Description	Notes	Accumulated Fund	Total
		Ksh	Ksh
As at 1 July 2022		236,301,953	236,301,953
Transfer to Consolidated Fund		(30,853,995)	(30,853,995)
Transfer to Staff Mortgage & Car Loan Fund		(16,125,000)	(16,125,000)
Surplus/Deficit for the period		(50,009,703)	(50,009,703)
As at 30 June 2023		139,313,255	139,313,255
As at 1 July 2023		139,313,255	139,313,255
Transfer to Consolidated Fund		(3,926,492)	(3,926,492)
Prior period adjustment		47,199,090	47,199,090
Surplus / Deficit for the Period		373,185	373,185
As at 30 June 2024		182,959,038	182,959,038

Notes:

a) Transfer to the Consolidated Fund Ksh 3,926,492

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

b) Prior period adjustment Ksh 47,199,090

The prior period adjustment relates to a provision for a legal award that was settled during the financial year under review through an AIE from the National Treasury.

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16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

Description	Notes	2023/2024	2022/2023
		Ksh	Ksh
Cash flows from operating activities			
Receipts			
Transfers from other government entities	6	538,270,246	502,338,023
Other income - Commission from checkoffs	7(a)	606,719	132,932
Miscellaneous income	7(a)	214,092	153,034
Contractor's retention monies	7(b)	394,945	923,433
Total Receipts		539,486,002	503,547,422
Payments			
Employee costs		298,442,024	284,699,311
Use of goods and services		111,479,938	102,368,128
Rent		39,885,014	40,000,000
Commission expenses		33,801,157	19,919,977
Repairs and maintenance		20,419,441	17,222,519
Contracted professional services		-	3,824,800
Total Payments		504,027,574	468,034,735
Net cash flows from operating activities		35,458,428	35,512,686
Cash flows from investing activities			
Purchase of property, plant, and equipment		(12,924,661)	(11,926,079)
Purchase of intangible assets		(12,985,489)	(2,574,110)
Contractor's retention money		(5,796,102)	-
Net cash flows from/ (used in) investing activities		(31,706,252)	(14,500,189)
Cash flows from financing activities			
Transfer to Consolidated Fund		(3,926,492)	(30,853,995)
Transfer to Mortgage and Car Loan Scheme	20	-	(16,125,000)
Net cash flows from / (used in) financing activities		(3,926,492)	(46,978,995)
Net increase/(decrease) in cash and cash equivalents		(174,316)	(25,966,498)
Cash and cash equivalents as at 1 July 2023	14(a)	10,557,087	36,523,585
Cash and cash equivalents as at 30 June 2024	14(a)	10,382,771	10,557,087

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17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	% of utilization
	a	b	c=(a+b)	d	e=(d/c)%
Revenue	Ksh	Ksh	Ksh	Ksh	%
Transfers from the Government	562,190,000	(13,967,225)	548,222,775	538,270,246	98.18%
Other income	-	834,680	834,680	820,811	98.34%
Total income	562,190,000	(13,132,545)	549,057,455	539,091,057	98.18%
Expenses					
Compensation of employees	306,900,000	(4,385,479)	302,514,521	298,331,971	98.62%
Use of goods and services	151,250,520	(1,379,841)	149,870,679	144,900,158	96.68%
Rent paid	40,000,000	-	40,000,000	39,885,014	99.71%
Repair and Maintenance	20,490,944	1,000,000	21,490,944	20,511,921	95.44%
Other payments	43,548,536	(8,467,225)	35,081,311	25,909,790	73.86%
Total expenditure	562,190,000	(13,232,545)	548,957,455	529,538,854	96.46%
Surplus for the period	-	-	-	9,552,203	

Budget notes

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

The changes in the original and final budget were occasioned by a reduction of the Commission budget by **Ksh 13,232,545** and approved reallocations from areas of low absorption to areas that had higher expenditure.

2. 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 a cash basis, while the financial statements are prepared on an accrual basis. The differences are mainly caused by the accrued expenses, provisions, and prepayments. The differences are reconciled below:

a) Employee costs	Ksh	Ksh
Balance as per statement of financial performance		304,293,933
Add: Gratuity paid	114,521	
Less: Accrued gratuity	(4,756,176)	
Increase in leave provision	(1,320,307)	(5,961,961)
Balance as per Statement of Comparison of Budget & Actual Amounts		298,331,971
b) Goods and services		

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Use of goods and services	144,421,208	
Commission expenses	33,423,437	177,844,644
Less: Rent	39,885,014	
Opening prepaid expenses	25,532,190	65,417,204
Add: Opening accrued expenses	2,240,410	
Closing prepaid expenses	30,232,308	32,472,717
Balance as per Statement of Comparison of Budget & Actual Amounts		144,900,158

c) Rentals of Produced Assets		
Balance as per statement of financial performance		39,885,014
Add: Closing pre-paid		2,354,220
Less: Opening pre-paid		(2,354,220)
Balance as per Statement of Comparison of Budget & Actual Amounts		39,885,014

d) Repairs and maintenance		
Balance as per statement of financial performance		20,356,199
Add: Opening accrued expenses		155,722
Balance as per Statement of Comparison of Budget & Actual Amounts		20,511,921

18. 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 advise the national and county governments on the remuneration and benefits of all other 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 of re-valued amounts of certain items of property, plant, and equipment, impairment 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 judgment 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, SRC Act, and IPSAS. The accounting policies adopted have been consistently applied to all the years presented.

3) Adoption of new and revised standards

i.) New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

No new and amended standards were issued in the financial year.

ii.) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance, and cashflows of an Entity. The new standard requires entities to recognize, measure, and present information on right-of-use assets and lease liabilities.</p> <p>The Standard will not have a significant impact on the SRC financial statements</p>

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Standard	Effective date and impact:
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The Standard will not have an impact on the SRC's financial statements</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The Standard will not have an impact on the SRC's financial statements</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of

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Standard	Effective date and impact:
	<p>commonly used measurement bases and the circumstances under which they should be used.</p> <ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The Standard will not have a significant impact on the SRC's financial statements</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The Standard will not have an impact on the SRC financial statements</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The standard will enable SRC to give further details on the timing and</p>

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Standard	Effective date and impact:
	probability of the transfers.
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The Standard will not have an impact on the SRC financial statements</p>

The Commission did not adopt any new or amended standards in the financial year 2023/2024.

4) Summary of significant accounting policies

The Commission did not adopt any new or amended standards in the financial year 2023/2024.

a) Revenue Recognition

i. Revenue from non-exchange transactions

Exchequer allocations

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

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Commission and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that have been acquired using such funds.

Rendering of services

The Commission recognizes revenue from the 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 recognized only to the extent that the expenses incurred are recoverable.

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Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Commission.

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 recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Commission. There was no tender sales revenue for the year under review.

b) Budget information

The original budget for FY 2023/2024 was approved by the National Assembly in June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The Commission recorded a reduction of Ksh 13.23 million in its appropriation to the 2023/2024 budget.

The Commission's budget is prepared using the Programme Based Budgeting and is on cash basis. The financial statements are prepared on an 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 reconciled 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 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.

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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 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.

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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 considering 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 recognized when the Commission has a present obligation (legal or constructive) because 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

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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 recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

k) Changes in accounting policies and estimates

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

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 percent of basic salary has been set aside as gratuity for all employees on contract. The Commission's contribution towards the 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	2023/2024	2022/2023
	Ksh	Ksh
Key management compensations		
Salaries and other short-term employment benefits	24,620,499	22,665,721

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Description	2023/2024	2022/2023
	Ksh	Ksh
Board remuneration		
Allowances paid to Members of the Commission	33,423,437	20,300,600
Grants from related parties		
Grants from GoK	538,270,246	502,338,023

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 the 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 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 2024.

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

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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.

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	2023/2024	2022/2023
	Ksh	Ksh
Leave provision	7,265,662	5,945,355
Gratuity provision	11,381,610	6,850,008
Total	18,647,272	12,795,363

Provisions are recognized when;

- a) A reliable estimate can be made of the obligation.
- b) It is probable that an outflow of resources embodying the 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 an outflow of resources embodying economic benefits or services potential will be required to settle the obligation. Employee's entitlement to annual leave is recognized when it accrues. A provision is made on the estimated liability for annual leave as a result of services rendered by the employees up to the amount of obligation.

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6) Exchequer transfers

Description	2023/2024	2022/2023
	Ksh	Ksh
Exchequer transfers	538,270,246	502,338,023
Total	538,270,246	502,338,023

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

7) (a) Other income

Description	2023/2024	2022/2023
	Ksh	Ksh
Commission earned on salary deductions check off	606,719	132,932
Proceeds from disposal of obsolete items	214,092	153,034
Total other income	820,811	285,966

(b) Contractor's retention money

Description	2023/2024	2022/2023
	Ksh	Ksh
Contractor's retention monies	394,945	6,593,023
Total	394,945	6,593,023

8) Use of goods and services

Description	2023/2024	2022/2023
	Ksh	Ksh
Communication supplies and services	6,462,249	5,830,265
Internet connections	1,755,000	1,831,501
Courier and postal services	2,021,841	2,461,444
Travel, accommodation, subsistence, and other allowances	9,804,928	10,271,930
Advertising, publishing, and printing	4,597,542	4,395,962
Newspapers, magazines, and period	530,750	540,642
Rental	39,885,014	39,320,014
Training expenses	9,541,764	2,148,765
Catering services	3,829,339	3,762,356
Boards, committees, conferences, and seminars	14,009,162	17,075,953
Insurance	27,328,643	29,095,234
Staff uniforms	91,872	124,100
Specialized materials and supplies	-	7,180
Stationery and other general office supplies	1,927,999	2,052,940
Accessories for computers and printers	1,899,774	1,960,451
Fuel and oil	13,400,000	11,724,733
Contracted guards and security services	4,114,242	3,849,252
Subscriptions to professional bodies	1,252,642	360,000
Legal expenses	2,078,500	49,840,104
Total	144,531,260	186,652,825

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

Description	Ksh	Ksh
Balance as per statement of financial performance		144,421,208
Add: Opening accrued expenses	1,862,690	
Closing prepaid expenses	30,613,245	32,475,934
Less: Rent	39,885,014	
Opening prepaid expenses	25,532,190	65,417,204
Balance as per Cash Flow Statement		111,479,938

9) Employee costs

Description	2023/2024	2022/2023
	Ksh	Ksh
Salaries and wages	266,069,678	244,607,581
Employer contribution to pension schemes	32,147,773	30,837,731
Gratuity	4,646,123	4,525,864
Leave days provision	1,320,307	(1,418,775)
Employee costs	304,183,881	278,552,400

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

Description	Ksh	Ksh
Balance as per statement of financial performance		304,293,933
Less: Provision for staff leave days	1,320,307	
Accrued gratuity	4,646,123	5,966,430
Add: Gratuity Paid		114,521
Balance as per Cash Flow Statement		298,442,024

10) Commission expenses

Description	2023/2024	2022/2023
	Ksh	Ksh
Sitting allowances	11,434,960	11,364,000
Training expenses	16,072,577	664,937
Travel and accommodation	4,055,900	6,435,760
Telephone expenses	1,860,000	1,833,000
Total	33,423,437	20,297,697

Reconciliation of the balance as per Statement of Financial Performance and Cash Flow Statement for Commission expenses

Description	Ksh
Balance as per statement of financial performance	33,423,437
Add: Opening accrued expenses	377,720
Balance as per Cash Flow Statement	33,801,157

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Explanation of the increase in the training expenses

The increase in training expenses resulted from the increase in the allocation of the training budget in FY 2023/2024 of Ksh 25.74 million compared to Ksh 2.26 million in FY 2022/2023. This enabled the Commission to carry out pending trainings that had not been undertaken in previous years.

11) Depreciation and amortization expense

Description	2023/2024	2022/2023
	Ksh	Ksh
Property, plant and equipment	24,143,020	29,666,754
Intangible assets	12,080,074	16,353,455
Total depreciation and amortization	36,223,094	46,020,209

12) Repairs and maintenance

Description	2023/2024	2022/2023
	Ksh	Ksh
Motor vehicles	5,856,752	4,091,801
Property plant and equipment	14,499,447	13,193,959
Total repairs and maintenance	20,356,199	17,285,760

Reconciliation of the balance as per Statement of Financial Performance and Cash Flow Statement for Repairs and Maintenance

Description	Ksh
Balance as per statement of financial performance	20,356,199
Add: Opening accrued	63,241
Balance as per Cash Flow Statement	20,419,441

13) Contracted Professional Services

Description	2023/2024	2022/2023
	Ksh	Ksh
Consultancy services	-	3,824,800
Total	-	3,824,800

14) Cash and Cash Equivalents

(a) Summary of Cash and cash equivalents

Description	2023/2024	2022/2023
	Ksh	Ksh
Recurrent account	9,106,159	3,926,492
Deposit account	1,191,866	6,593,023
CBK - 165 account	-	-
Petty cash	84,746	37,572
Total cash and cash equivalents	10,382,771	10,557,087

(b) Detailed analysis of the cash and cash equivalents

Financial institution	Account number	2023/2024	2022/2023
		Ksh	Ksh
Current account			

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Financial institution	Account number	2023/2024	2022/2023
		Ksh	Ksh
Central Bank of Kenya - Recurrent	1000181303	9,106,159	3,926,492
Central Bank of Kenya - Deposit	1000182121	1,191,866	6,593,023
Cash in hand		84,746	37,572
Total		10,382,771	10,557,087

c) Authority to Incur Expenditure (AIE) from the National Treasury

The Commission received two (2) AIEs from the National Treasury for Ksh 33,485,500 and Ksh 48,451,868 to cater for the national wage bill conference and settlement of a legal ward respectively as analysed in the table below.

No.	AIE No.	AIE Amount (Ksh)	Expenditure	Balance (Remitted to TNT)
1	B029075	33,485,500.00	33,324,213.00	161,287.00
2	B039745	48,451,867.50	40,000,000.00	8,451,867.50
Total		81,937,367.50	73,324,213.00	8,613,154.50

15) Receivables from exchange transactions

Description	2023/2024	2022/2023
	Ksh	Ksh
Salary advance	673,332	326,526
Imprests	-	31,500
Prepayments	32,722,054	27,956,292
Total current receivables	33,395,386	28,314,318

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16) (a) Property, plant and equipment

Description	Motor vehicles	Office Equipment	Computers & IT Equipment	Furniture & Fittings	Total
Cost	Ksh	Ksh	Ksh	Ksh	Ksh
As at 30 June 2022	159,929,560	51,565,116	37,051,332	85,899,205	359,410,553
Additions	-	-	-	11,926,079	-
Disposals	-	-	-	-	-
Transfers/adjustments	-	-	-	24,965,340	11,926,079
As at 30 June 2023	159,929,560	51,565,116	37,051,332	122,790,624	371,336,631
Additions	-	5,053,649	2,928,260	4,942,752	12,924,661
Disposals	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-
As at 30 June 2024	159,929,560	56,618,765	39,979,592	127,733,376	384,261,293
Depreciation and impairment					
As at 30 June 2022	85,234,360	48,809,463	18,644,839	60,782,200	213,470,862
Depreciation for the period	16,994,936	809,271	5,405,554	6,456,995	29,666,755
Impairment	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-
As at 30 June 2023	102,229,296	49,618,733	24,050,393	67,239,194	243,137,617
Depreciation for the period	13,128,184	571,607	3,818,070	6,625,160	24,143,020
Impairment	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-
As at 30 June 2024	115,357,480	50,190,340	27,868,463	73,864,355	267,280,637
NBV As at 30 June 2024	44,572,080	6,428,425	12,111,129	53,869,021	116,980,655
NBV as at 30 June 2023	57,700,264	1,946,383	13,000,939	55,551,429	128,199,015

(b) Valuation of Property, Plant and Equipment

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

Description	Cost	Accumulated Depreciation	NBV
	Ksh	Ksh	Ksh
Motor vehicles	159,929,560	115,357,480	44,572,080
Office equipment	56,618,765	50,190,340	6,428,425
Computers and related equipment	39,979,592	27,868,463	12,111,129
Furniture and fittings	127,733,376	73,864,355	53,869,021
Total	84,261,293	267,280,637	116,980,655

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17) Intangible Assets

Description	2023/2024	2022/2023
Cost	Ksh	Ksh
At beginning of the year	70,080,391	67,506,281
Additions	12,985,489	2,574,110
At end of the year	83,065,880	70,080,391
Additions–internal development	-	-
At end of the year	83,065,880	70,080,391
Amortization and impairment		
At beginning of the year	28,946,438	12,592,983
Amortization	12,080,074	16,353,455
At end of the year	41,026,512	28,946,438
Impairment loss	-	-
At end of the year	41,026,512	28,946,438
NBV	42,039,369	41,133,954

18) Trade and other payables

Description	2023/2024	2022/2023
	Ksh	Ksh
Trade payables	-	2,303,651
Other payables - Contractor's retention monies	1,191,866	6,593,023
Total trade and other payables	1,191,866	8,896,674

19) Provisions

Description	2023/2024	2022/2023
	Ksh	Ksh
Provision for Legal award	-	47,199,090
Leave provision	7,265,662	5,945,355
Total	7,265,662	53,144,445

Detailed Analysis of Leave Provision

Description	Leave provision	
	2023/2024	2022/2023
	Ksh	Ksh
Balance b/d	5,945,355	7,364,130
Additional provisions	1,320,307	(1,418,775)
Balance c/f	7,265,662	5,945,355

The Commission provides for unspent staff leave days up to a maximum of fifteen (15) days at the closure of the financial year. The provision is based on the staff's basic salary as at the reporting date. However, leave commutation to cash is only applicable in exceptional circumstances with approval by the Commission Secretary/CEO upon retirement or exit from the Commission.

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20) Non-current employee benefit obligation

Description	Gratuity provisions	
	2023/2024	2022/2023
	Ksh	Ksh
Balance at the beginning of the year	6,850,008	11,578,144
Additional provisions	4,646,123	4,525,864
Provision utilized	(114,521)	(9,254,000)
Balance at the end of the year	11,381,610	6,850,008

21) Transfer to Staff Mortgage and Car Loan Scheme

Description	2023/2024	2022/2023
	Ksh	Ksh
Transfer to Co-operative Bank staff Mortgage scheme Account	-	16,125,000
Total cash and cash equivalents	-	16,125,000

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 minimize potential adverse effects on its operations. The Commission regularly reviews its risk management policies and systems to reflect changes in markets and emerging best practices.

Risk management is carried out by the management under the direct supervision of the Commission. The Commission provides for 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 National Treasury;
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 grants 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:

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Description	2023/2024	2022/2023
	Ksh	Ksh
Cash and cash equivalents	10,382,771	10,557,087
Staff travel imprests	-	31,500
Salary advances	673,332	326,526
Total credit risk	11,056,103	10,915,113

b.) Liquidity Risk Management

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

The Commission ensures that it has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted.

All liquidity policies and procedures are subject to review and approval by the Commission. The amounts that best describe the Commission's exposure to liquidity risk at the end of the financial year are made up as follows:

Description	2023/2024	2022/2023
	Ksh	Ksh
Contractors' retention	1,191,866	6,593,023
Trade payables	-	2,303,651
Total liquidity risk	1,191,866	8,896,674

23) Events after the reporting period

There were no adjusting and non-adjusting events after the reporting date.

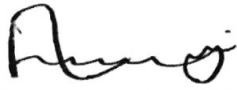
24) Currency

The financial statements are presented in Kenya Shillings.

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**APPENDIX I: PROGRESS ON THE FOLLOW-UP OF THE AUDITOR'S
RECOMMENDATIONS**

There were no pending unresolved issues raised by the external auditor.



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

Date: 23rd December 2024

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APPENDIX II: EXCHEQUER TRANSFERS

No.	Date	Ref. No.	Period	Amount (Ksh)	
1	28/07/2023	006/21/23/24	Quarter 1	27,879,750.00	73,101,157.20
2	14/08/2023	014/23/23/24		7,959,072.00	
3	30/08/2023	022/24/23/24		37,262,335.20	
4	03/10/2023	041/13/23/24	Quarter 2	23,859,383.00	133,453,030.60
5	27/10/2023	053/17/23/24		34,589,078.20	
6	20/11/2023	066/50/23/24		14,315,447.80	
7	04/12/2023	076/24/23/24		23,475,281.45	
8	18/12/2023	083/52/23/24		4,141,572.00	
9	27/12/2023	087/46/23/24		33,072,268.15	
10	02/02/2024	105/13/23/24	Quarter 3	26,829,904.65	91,291,535.00
11	22/02/2024	120/63/23/24		17,699,000.65	
12	04/03/2024	127/10/23/24		30,308,926.70	
13	22/03/2024	139/39/23/24		16,453,703.00	
14	05/04/2024	148/44/23/24	Quarter 4	24,518,460.15	240,424,523.20
15	18/04/2024	157/48/23/24		24,518,460.15	
16	30/04/2024	167/18/23/24		25,173,128.75	
17	22/05/2024	177/52/23/24		6,532,114.75	
18	05/06/2024	187/16/23/24		25,750,924.80	
19	14/06/2024	193/52/23/24		6,532,114.75	
20	25/06/2024	198/45/23/24		34,830,584.15	
21	30/06/2024	202/49/23/24		92,568,735.70	
Total				538,270,246.00	538,270,246.00

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APPENDIX III: CIRCULARS AND ADVICE

No.	Institution	Issue	Communication Reference and Date
1	Postal Corporation of Kenya (PCK)	Request for advice for the proposed CBN between PCK and Communication Workers Union for the period 2017-2021.	SRC advisory Communicated vide letter Ref. No. SRC/TS/18/34 (45) dated 15 August 2023.
2	Inter Public Universities Council Consultative Forum (IPUCCF)	Request for advice for the proposed CBNs between IPUCCF and UASU, KUSU & KUDHEIHA for the period 2021-2025	SRC advisory Communicated vide letter Ref. No. Ref. No. SRC/TS/10 Vol. II (74) dated 18 September 2023.
3	Teachers Service Commission (TSC)	Request for review of Commission's advice for the proposed CBNs between TSC and KNUT, KUPPET & KUSNET for the period 2021-2025	SRC advisory Communicated vide letter Ref. No. SRC/TS/24/5 (96) dated 31 July 2023.
4	Ministry of State for Public Service (MSPS)	Request for review of Commission's advice for the proposed CBNs between MSPS and the Union of Kenya Civil Servants for the period 2021-2025	SRC advisory Communicated vide letter Ref. Ref. No: SRC/TS/3 (115) dated 3 rd August 2023.
5	Kenya Seed Company (KSC)	Request for review of Commission's decision on the proposed CBN Negotiation between KSC and Kenya Union of Commercial Food and Allied Workers (KUCFAW) for the period 2020 – 2024	SRC advisory Communicated vide letter Ref. No. SRC/TS/24/2 (124) dated 4th August 2023.
6	Kenya Ports Authority KPA	Request for review of Commission's decision on medical benefit in the proposed CBN between KPA and Dock Workers Union for 2020-2023.	SRC advisory Communicated vide letter Ref. No. SRC/TS/18/37 (60) dated 18th September 2023.
7	Meru University of Science and Technology (MUST)	Request for advice for the proposed CBN between MUST and KUSU & KUDHEIHA for the period 2017-2021.	SRC advisory Communicated vide letter Ref. No. Ref. No: SRC/TS/10 VOL II (82) dated 20 th September 2023.
8	Kenya Post Office Savings Bank	Request for a review of Commission advice on CBN between Kenya Post Office Savings Bank and Banking Insurance and Finance Union for period 2017/21	SRC advisory Communicated vide letter Ref. No. SRC/TS/18/66(12) dated 25 th August,2023.
9	Geothermal Development Company	Request for review on the Commission advice on the Collective Bargaining	SRC advisory Communicated vide letter Ref. No SRC/TS/18/19 (55) dated 5th October, 2023

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No.	Institution	Issue	Communication Reference and Date
		Negotiation between Geothermal Development Company (GDC) and the Kenya Electrical Trade and Allied Workers Union for the 2022-2025 Cycle.	
10	Kenya Seed Company	Request for review of Commission's decision on the proposed CBN Negotiation between KSC and Kenya Union of Commercial Food and Allied Workers (KUCFAW) for the period 2020 – 2024 – Commuter Allowance	SRC advisory Communicated vide letter Ref. No. SRC/TS/18 VOL. I (108) dated 17 th October, 2023
11	Kenya Power and Lighting Company	Request for review of Commission's advice for the proposed CBN between KPLC and KETAWU for 2021-24 – Basic Salary	SRC decision communicated vide letter Ref. No: SRC/TS/18/19 (49) dated 17 th October 2023.
12	Kenya Marine and Fisheries Research Institute	Request for advice on the Collective Bargaining Agreement (CBA) between Kenya Marine & Fisheries Research Institute (KMFRI) and Union of National Research and Allied Institute Staff of Kenya for the period 2018-2022.	SRC advised on negotiation parameters for the CBA vide letter Ref. No. SRC/TS/18/45 (59) dated 18th October 2023.
13	Jomo Kenyatta University of Agriculture and Technology	Request for review of Commission's advice for the proposed CBNs between JKUAT and UASU, KUSU & KUDHEIHA for 2017-2021	SRC decision communicated vide letter Ref. No: SRC/TS/10 VOL II (119) dated 8 th November, 2023
14	Kenya Broadcasting Corporation	Request for review of Commission's advice for the proposed CBNs between KBC and COWU MSPS and the Union of Kenya Civil Servants for the period 2021-2025	SRC decision communicated vide letter Ref. No: SRC/TS/18/41(31) dated 6 th October, 2023
15	Kenya Seed Company (KSC)	Request for review of Commission's decision on the proposed CBN Negotiation between KSC and Kenya Union of Commercial Food and Allied Workers (KUCFAW) for the period 2020 – 2024 – House Allowance	SRC decision communicated vide letter Ref. No: SRC/TS/18 VOL. I (112) 16th November, 2023
16	Machakos University	Request for advice on the Collective Bargaining	SRC advised on negotiation parameters for the CBA vide letter

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No.	Institution	Issue	Communication Reference and Date
		Negotiation between Machakos University and the Trade Unions (UASU, KUSU & KUDHEIHA) for the period 2017/2021.	Ref. No: SRC/TS/10 Vol. III (38) dated 8th December, 2023
17	Kenya Power and Lighting Company	Request for review of Commission's advice for the proposed CBN between KPLC and KETAWU for 2021-24 – Commuter Allowance	SRC decision communicated vide letter Ref. No: SRC/TS/18/19 (68) 18 th December, 2023
18	Kenyatta National Hospital	Request for review of Commission's advice on the Collective Bargaining Negotiation Between Kenyatta National Hospital (KNH) Board and Kenya National Union of Nurses (KNUN) for the period 2021-2025- Uniform allowance.	SRC decision communicated vide letter Ref. No: SRC/TS/18/19 (68) 18 th December, 2023
19	Bungoma County Government	Collective Bargaining Negotiation between Bungoma County Public Service Board and the Kenya National Union of Nurses (KNUN)	SRC/TS/29/3 Vol. I (48) dated 30 January, 2024
20	Kisii University	Collective Bargaining Agreements Between Kisii University Council and UASU, KUSU and KUDHEIHA	Commission decision communicated vide letter Ref. No. SRC/TS/18/19 (76) dated 8th February 2024.
21	Kisumu National Polytechnic	Collective Bargaining Negotiation for Kisumu National Polytechnic for 2022 – 2026 Cycle	SRC advised on negotiation parameters for the CBA vide letter Ref. No. SRC/TS/10 VOL. III (94) dated 28 th February 2024.
22	Kitale National Polytechnic	Collective Bargaining Agreement (CBA) proposal 2021-2025	SRC advised on negotiation parameters for the CBA vide letter Ref. No. SRC/TS/10 VOL. III (105) dated 18 th March 2024.
23	Kenya Power	Collective Bargaining Negotiation Between Kenya Power and Lighting Company and Kenya Electrical Trades and Allied Workers Union for The Period 2021-2024	SRC advised on negotiation parameters for the CBA vide letter Ref. No. SRC/TS/18/19 (76) dated 8 th February 2024.
24	Tharaka-Nithi County Government	Collective Bargaining Agreement between Tharaka Nithi County Government and Kenya National Union of Nurses	Commission advice was communicated vide letter Ref. No: SRC/TS/29/3 (56) dated 5 th February 2024
25	Elgeyo-Marakwet County	Collective Bargaining Agreement between Elgeyo Marakwet County Government	Commission advice was communicated vide letter Ref. No: SRC/TS/29/5 dated 5 th February

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No.	Institution	Issue	Communication Reference and Date
	Government	and Kenya National Union of Nurses	2024.
26	Nyeri County Government	Collective Bargaining Agreement between Nyeri County Government and Kenya National Union of Nurses	Commission advice was communicated vide letter Ref. No: SRC/TS/29/36 dated 5 th February 2024.
27	Makueni County Government	Collective Bargaining Agreement between Makueni County Government and Kenya National Union of Nurses	Commission advice was communicated vide letter Ref. No: SRC/TS/29/3 dated 5 th February 2024
28	Kenyatta National Hospital	Request for review of SRC's decision on proposed CBN between KNH and KMPDU and KUDHEIHA for 2021-25	Commission advice was communicated vide letter Ref. No: SRC/TS/18/12 VOL. 1 (81) dated 11 th April, 2024
29	Nakuru Rural Water Company	Request for advice on CBA between NARUWASCO and KUCFAW for 2023/2024	SRC advised on negotiation parameters for the CBA vide letter Ref. No: SRC/TS/18 VOL. 1 (159) dated 7 th May 2024.
30	Kenya Railways Corporation	Request for advice on proposed CBN between KRC and KUCO for 2021-25	SRC advised on negotiation parameters for the CBA vide letter Ref. No. SRC/TS/18/18 (27) dated 15 th May, 2024
31	Kenyatta National Hospital	Request for review of SRC's decision on proposed CBN between KNH and KUDHEIHA for 2021-25	Commission advice was communicated vide letter Ref. No: SRC/TS/18/12 VOL. 1 (83) dated 12 th June 2024.
32	Kenyatta National Hospital	Request for advice on proposed CBN between KNH and KUCO for 2021-25	SRC advised on negotiation parameters for the CBA vide letter Ref. No: SRC/TS/18/12 VOL. 1 (82) dated 12 th June 2024.
33	Geothermal Development Corporation	Request for review of SRC's decision on CBN between GDC and KETAWU for 2022-25	Commission advice was communicated vide letter Ref. No: SRC/TS/18 VOL.1 (167) dated 12 th June 2024.
34	Kiambere - Mwingi Water Company (KIMWASCO)	Request for guidance on CBA between KIMWASCO and KUCFAW for 2023-2025.	SRC advised on negotiation parameters for the CBA vide letter Ref. No: SRC/TS/18 VOL. 1 (165) dated 21 st June 2024.
35	Inter Public Universities Council Consultative Forum (IPUCCF)	Request for Review of SRC advice for the National CBA for UASU KUSU, and KUDHEIHA for cycle 2021-2025.	Commission advice was communicated vide letter Ref. No: SRC/TS/10 VOL.IV (6) dated 21 st June 2024.
36	Othaya Mukurweini Water Services Company (OMWASCO)	CBA between OMWASCO and KCGWU for 2023-2027.	SRC advised on negotiation parameters for the CBA vide letter Ref. No: SRC/TS/18 VOL. 1 (164) dated 25 th June 2024.

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No.	Institution	Issue	Communication Reference and Date
37	Anti Doping Agency of Kenya (ADAK)	Seeking approval to Pay Staff Bonus at the Anti-Doping Agency of Kenya	SRC/TS/39 VOL. III (27) dated 12th July 2023
38	Ministry of Energy	Performance Reward FY 2021/2022	SRC/TS/39 VOL. III (28) dated 12th July 2023
39	Capital Markets Authority (CMA)	Request for Approval to pay Performance Incentive Scheme Bonus For 2021/2022 F/Y	SRC/TS/39 Vol.III (50) dated 23rd August, 2023
40	Kenya Universities and Colleges Central Placement Service (KUCCPS)	Payment of 13th Salary to KUCCPS Staff	SRC/TS/39 Vol.III (51) dated 23rd August, 2023
41	Anti Doping Agency of Kenya (ADAK)	APPEAL: Seeking approval to Pay Staff Bonus at the Anti-Doping Agency of Kenya	SRC/TS/39 VOL. III (54) dated 30 August 2023
42	Capital Markets Authority (CMA)	Request For Approval To Capital Markets Authority (CMA) Board Bonus For 2021/2022 F/Y	SRC/TS/39 Vol. III (66) Dated 19th October 2023
43	Retirement Benefit Authority (RBA)	Request for approval for payment of a performance related reward for FY 2020/21 and 2021/22 for Retirement Benefit Authority.	SRC/TS/39 Vol. III (91) Dated 29th November 2023
44	Tourism Fund	Proposed Award of Bonus Consideration at Tourism Fund	SRC/TS/39 Vol. III (99) Dated 7th December, 2023
45	Kenya Ports Authority	Corporate Performance Bonus for the Kenya Ports Authority under the Performance Based Contract For Financial Year 2020/21	SRC/TS/39 Vol. III (102) Dated 14th December, 2023
46	Kenya Bureau of Standards	Performance Management 2022/2023	SRC/TS/24/5 (98) Dated 18th December, 2023
47	University of Embu	Submission of token of appreciation for approval	SRC/TS/10 Vol. III (43) Dated 18th December, 2023
48	Kenya Urban Roads Authority	Performance Related Bonus Payment to Staff and Board Members of Kenya Urban Roads Authority for Excellent Performance Score in FY 2021/22	SRC/TS/39 Vol. III (105) Dated 23rd January, 2024
49	PolicyHolders Compensation Fund	Bonus Payment For Staff And Board Members Of The Policyholders Compensation Fund For The FY 2022/2023 Productivity & Performance	SRC/TS/39 Vol. IV (18) Dated 27th March, 2024

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No.	Institution	Issue	Communication Reference and Date
50	Kenya Pipeline Company Limited	Request for Authorization of Kenya Pipeline Company limited (KPC) staff Performance Incentive for the FY 2021/22	SRC/TS/39 Vol. IV (28) Dated 9th May, 2024
51	Tourism Fund	Appeal for FY 2021/22 Bonus Consideration at Tourism Fund	SRC/TS/39 Vol. IV (29) Dated 9th May, 2024
52	Insurance Regulatory Authority (IRA)	Performance Incentive to the Board and Staff of Insurance Regulatory Authority for FYs 2019/2020, 2020/2021 and 2021/2022	SRC/TS/39 Vol. IV (34) Dated 14th May, 2024
53	Engineers Board of Kenya	Performance Incentive to the Board and Staff of Engineers Board of Kenya for FYs 2020/21 and 2021/22	SRC/TS/39 Vol. IV (45) Dated 12th June, 2024
54	National Construction Authority (NCA)	Payment of Performance Based Bonus to Board Members and Staff of the National Construction Authority for FY ended 30 June 2021	SRC/TS/39 Vol. IV (49) Dated 27th June, 2024
55	Kiambere-Mwingi Water and Sanitation Company.	Adjustment of Staff Remuneration as per the updated Remuneration Structure.	Advice provided vide letter Ref. No: SRC/TS/24/4 Vol. 2 (140) dated 12th July, 2023
56	Kenya Wildlife Service.	Request for Advice on Terms for the New Director General.	Advice provided vide letter Ref. No: SRC/TS/18/23 (11) dated 14th March, 2024
57	Kenya Institute of Mass Communication.	Review of Kenya Institute of Mass Communication Staff Salary Structure.	Advice provided vide letter Ref. No: SRC/TS/24/7 (196) dated 11th December 2023.
58	Regional Centre on Ground Water Resources Education, Training & Research.	Remuneration for Staff Engaged on Contractual Terms of Service.	Advice provided vide letter Ref. No. SRC/TS/24/7(193) dated 18th September, 2023
59	Meru Water and Sewerage Services (MEWASS).	Salary Increment.	Advice provided vide letter Ref. No: SRC/TS/24/4 Vol. II (166) dated 11th October, 2023
60	Eldoret Water and Sanitation Company (ELDOWAS).	Salaries and Remuneration Review and Approvals.	Advice provided vide letter Ref. No: SRC/TS/24/6 Vol. 1 (14) dated 28th July 2023
61	Imetha Water and Sanitation Co. Ltd.	Submission of Documents Required to Facilitate Approval of Imetha Wasco Salary Structure.	Advice provided vide letter Ref. No: SRC/TS/24/4/VOL III (74) dated 4th March 2024

**Salaries and Remuneration Commission
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No.	Institution	Issue	Communication Reference and Date
62	Kenya Industrial Research and Development Institute.	Request for Review of Remuneration Structure for KIRDI in the Third Remuneration Review Cycle 2021/22 – 2024/25.	Advice provided vide letter Ref. No: SRC/TS/24/7 (211) dated 11th December, 2024
63	Kenya Institute of Mass Communication.	Implementation of Remuneration Structure for Kenya Institute of Mass Communication (KIMC).	Advice provided vide letter Ref. No: SRC/TS/24/7 (196) dated 8th February, 2024
64	Kenya Institute of Curriculum Development.	Remuneration Structure for Kenya Institute of Curriculum Development in the Third Remuneration Review Cycle.	Advice provided vide letter Ref. No: SRC/TS/24/4 VOL III (164) dated 30 May, 2024
65	Othaya Mukurweini Water Services Company.	Request for Advisory on Job Evaluation Exercise.	Advice provided vide letter Ref. No: SRC/TS/24/4 Vol. III (75) dated 4th February 2024
66	Ministry of Health.	Remuneration Payable to Health Care Professionals Under Internship Programme.	Advice provided vide letter Ref. No. SRC/TS/19 (111) dated 13th March, 2024
67	Michuki Technical Training Institute.	Salary Structure Review Guidelines.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL. III (161) dated 16th May, 2024
68	Nyeri Water and Sanitation Company Limited (NYEWASCO)	Request for Proposal for Provision of Consultancy Services to Undertake Workload Analysis & Develop Succession Management Policy.	Resolved vide virtual Meeting held with the consultant on 31st May 2024.
69	Bukura Agricultural College.	Current/Latest Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/7 (263) Dated 10th July 2024.
70	Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC).	Request for Job Evaluation for Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC).	Advice provided vide letter Ref. No. SRC/TS/24/7(221) dated 17th May, 2024
71	Kenya National Library Service.	Review of Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL. III (160) 16th May, 2024
72	National Cancer Institute of Kenya.	Job Description Analysis Committee Report.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL.III (171) dated 5 th June, 2024
73	National Crime Research Centre	Submission of Approved Revised National Crime Research Centre Human Resource Policy Instruments.	Advice provided vide letter Ref. No: SRC/TS/24/7 (214) dated 4th March 2024

**Salaries and Remuneration Commission
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No.	Institution	Issue	Communication Reference and Date
74	Veterinary Medicines Directorate.	Request for Job Evaluation and Skills Gap Analysis.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. II (209) dated 24th October 2023
75	Witness Protection Agency.	Remuneration and Compensation for the Witness Protection Agency.	Advice provided vide letter Ref. No: SRC/TS/24/4 (147) dated 29th April, 2024
76	Kenya School of Law	Job Evaluation Grading Results for the 2021/22 - 2024/25 Remuneration Review Cycle	Advice provided vide letter Ref. No. SRC/TS/24/7(188) dated 22nd August, 2023
77	Stephen Jumbale & Company Advocates	Demand For Information: Our Client: Eliud Katana Majimbo	Advice provided vide letter Ref. No. SRC/TS/PURTI/24/7 (200) dated 14th December, 2023
78	Bukura Agricultural College	Job Evaluation Grading Results for the 2021/22 - 2024/25 Remuneration Review Cycle	Advice provided vide letter Ref. No. SRC/TS/24/7(187) dated 16th August, 2023
79	Union of National Research & Allied Institutes Staff of Kenya (UNRISK)	Salary Job Grade Evaluation and Adjustment in Line With Terms Similar To Other Research Institutions	Advice provided vide letter Ref. No. SRC/TS/24/7(195) dated 12th October, 2023
80	Kenya Institute for Public Policy Research and Analysis	Request For Advisory on Reviewing Temporary Staff Rates and Casual Workers' Rates	Advice provided vide letter Ref. No: SRC/TS/24/4 Vol. 11 (156) dated 15th September 2023
81	County Assemblies Forum (C.A.F)	Advise On Job Evaluation Grades, Remuneration and Benefits for State Officers In The County Assemblies	Advice provided vide letter Ref. No. SRC/TS/31(59) dated 11th October, 2023
82	Sigalagala National Polytechnic	Job Evaluation and Collective Bargaining Negotiations in The Public Service	Advice provided vide letter Ref. No: SRC/TS/24/4 Vol. III (75) dated 6th March 2024
83	Mohammed VI Foundation of Africa Oulema-Kenya Branch	Request to Guide on Salaries and Remuneration for the Foundation	Advice provided vide letter Ref. No. SRC/TS/20(52) dated 25th July,2023
84	County Public Service Board - NCF	Proposed remuneration & Benefits for the 3rd Review Cycle	Advice provided vide letter Ref. No. SRC/TS/29/(77) dated 11th July,2023
85	Government Press Department	Feedback on Job Evaluation	Advice provided vide letter Ref.No. SRC/TS/24/1(49) dated 21st July,2023
86	Kirinyaga County Government	Remuneration for ECDE Teachers	Advice provided vide letter Ref.No. SRC/TS/29/15/(32) dated 11th July,2023
87	Caucus of County Chief officers (CCO)	Submission of a memorandum on review of remuneration and benefits	Advice provided vide letter Ref.No. SRC/TS/29/(78) dated 12th July,2023

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No.	Institution	Issue	Communication Reference and Date
88	Caucus of County Solicitors (CCS)	Memorandum on review of remuneration and benefits	Advice provided vide letter Ref No. SRC/TS/29(79) dated 27th July, 2023
89	Kenya National Union of Nurses	3rd Remuneration and Benefits Review Cycle for State Officers and all other public officers	Advice provided vide letter Ref. No. SRC/TS/19(73) dated 7th August, 2023
90	Nairobi City County	Remuneration and job group grading for Council of Advisors	Advice provided vide letter Ref. No. SRC/TS/24/6 VOL.1(44) dated 8th August, 2023
91	State Department for Public Service	Request for Job Evaluation Reviews	Advice provided vide letter Ref. No. SRC/TS/24/1(53) dated 7th August, 2023
92	Nandi County Government	Progression of various posts in Nandi County Assembly	Advice provided vide letter Ref. No. SRC/TS/29/32(10) dated 11th August, 2023
93	Mombasa CPSB	Request for approval for payment of additional salary	Advice provided vide letter Ref. No. SRC/TS/29/28(24) dated 18th August, 2023
94	Narok CPSB	Creation of the Office of Director, Resource Mobilization	Advice provided vide letter Ref. No. SRC/TS/24/6 VOL.I(42) dated 16th August, 2023
95	Ministry of Health (MOH)	Information on Remuneration for health interns	Advice provided vide letter Ref. No. SRC/TS/19(75) dated 11th August, 2023
96	Nandi County Assembly	Progression of staff	Advice provided vide letter Ref. No. SRC/TS/29/32(10) dated 11th August, 2023
97	High Commission of India	Request for advice	Advice provided vide letter Ref. No. SRC/TS/20(54) dated 16th August, 2023
98	County Public Service Board - NCF	Final Recommendations to SRC on the remuneration CPSB	Advice provided vide letter Ref No. SRC/TS/29(94) dated 10th November, 2023
99	SOCATT	Request for review of grading for Clerk of County Assembly	Advice provided vide letter Ref. SRC/TS/29/48(20) dated 15th August, 2023
100	Association of External members to County Assembly	Request for review of Retainer and benefits for External Members (CASB)	Advice provided vide letter Ref.No. SRC/TS/29(95) dated 7th November, 2023
101	Ministry of State for Public Service	Remuneration and benefits for the County Government for the 3rd Review Cycle	Advice provided vide letter Ref. No. SRC/TS/3(118) dated 21st August, 2023
102	Ministry of Environment & Forestry- Meteorological Department	Submission of JD Manual	Advice provided vide letter Ref. SRC/TS/24/1/Vol.1(73) dated 12th February, 2024

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No.	Institution	Issue	Communication Reference and Date
103	Green Well's Energies	Request for salary reviews since 2018	Advice provided vide letter Ref. SRC/TS/24(73) dated 30 August,2023
104	National Treasury and Economic Planning	Appointment in Offices established in Executive Office of the President	Advice provided vide letter Ref. No. SRC/TS/41(20) dated 25th October,2023
105	Mombasa CPSB	Salary review for former Defunct Local Authorities Staff	Advice provided vide letter Ref. No. SRC/TS/29/28(28) dated 27th September,2023
106	SOCATT	Submission of revised JDs for Clerk of County Assembly	Advice provided vide letter Ref No. SRC/TS/24/6Vol.I (56) dated 14th December,2023
107	County Assemblies Forum (CAF)	Request on JE Results	Advice provided vide letter Ref. No. SRC/TS/29(96) dated 7th November,2023
108	Nyeri CPSB	Salary Entry- Chief Officer	Advice provided vide letter Ref. No. SRC/TS/29/36(14) dated 2nd November,2023
109	Laikipia CPSB	Appeal on Job re-evaluation for County Chief Officer	Advice provided vide letter Ref No. SRC/TS/24/6(71) dated 20th December,2023
110	Busia CPSB	Appeal on Job re-evaluation for County Chief Officer	Advice provided vide letter Ref No. SRC/TS/24/6(71) dated 20th December,2023
111	Taita Taveta County Assembly	Salary review for County Assembly External Board Member	Advice provided vide letter Ref. No. SRC/TS/29(95) dated 7th November,2023
112	Narok CPSB	Job Evaluation for various positions in the office of the Governor	Advice provided vide letter Ref. No. SRC/TS/29/33(71) dated 7th November,2023
113	SOCATT	Feedback on JE grading	Advice provided vide letter Ref No. SRC/TS/24/6Vol.I (56) dated 14th December,2023
114	Narok Kajiado Economic Bloc	Job Evaluation for staff	Advice provided vide letter Ref. No. SRC/TS/24/6 Vol.II (60) dated 22 nd March 2024
115	Machakos County Government	Remuneration for Chief officers	Advice provided vide letter Ref No. SRC/TS/24/6(71) dated 20th December,2023
116	Vihiga CPSB	Appeal on Job re-evaluation for County Chief Officer	Advice provided vide letter Ref No. SRC/TS/24/6(71) dated 20th December,2023
117	Mombasa Investment Corporation	Job Evaluation	Advice provided vide letter Ref No. SRC/TS/24/6 Vol.1(58) dated 31st May,2024
118	Mandera CPSB	Job evaluation for advisors	Advice provided vide letter Ref No.SRC/TS/24/6(47) dated 11th March,2024

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No.	Institution	Issue	Communication Reference and Date
119	County Assembly of Embu	Request for advisory on merging of specific grades whose JDs are similar	Advice provided vide letter Ref. No. SRC/TS/24/6Vol.II(57) dated 8th February,2024
120	County Government of Makueni	Appeal on Job re-evaluation for County Chief Officer	Advice provided vide letter Ref No. SRC/TS/24/6(71) dated 20th December,2023
121	Ministry of Foreign Affairs	Job Evaluation for High Commissioners/ Ambassadors	Advice provided vide letter Ref. No. SRC/TS/24/6Vol.I(65) dated 2nd February,2024
122	County Government of Kirinyaga	Salaries for CPSB members and the Secretary	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III dated 22nd March,2024
123	County Government of Busia-CPSB	Request for advisory on Basic salary & Benefits Adjustment	Advice provided vide letter Ref. No. SRC/TS/24/6 Vol.II (59) dated 12th March, 2024
124	Ministry of Foreign Affairs	Submission of JD & Taskforce Report for the state department- Foreign Affairs	Advice provided vide letter Ref. No. SRC/TS/24/1 VOL.I(76) dated 24th May,2024
125	Parliament	Comments on the Early Childhood (Amendment) Bill 2023	Advice provided vide letter Ref. No. SRC/TS/29/27(27) dated 9th April,2024
126	Nairobi City County-Governor	Review of Remuneration of Counsels working in the office of the County Attorney-NCC-	Advice provided vide letter Ref. No. SRC/TS/29/30 Vol. 1(71) dated 9th May ,2024
127	Office of the Deputy President	Review of salary for Civil servants (public officers) in Job Group U	Advice provided vide letter Ref. No. SRC/TS/24/1 Vol.I (80) dated 22nd May,2024
128	Agro-chemical and Food Company Limited.	Remuneration Structure for Agro-chemical and Food Company Limited.	Advice provided vide letter Ref No. SRC/TS/24/2 VOL.I (195) dated 31st May,2024
129	Ministry of Agriculture and Livestock Development, State Department for Agriculture.	Appeal on the Salary Matters for Agriculture and Food Authority.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol.III (162) dated 24th May,2024
130	Ministry of Agriculture and Livestock Development, State Department for Agriculture.	Remuneration Structure for Agro-chemical and Food Company Limited.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol.III (162) dated 24th May,2024
131	Caucus of County Chief officers (CCO)	Appeal on salary and grading for Chief officers	Advice provided vide letter Ref.No.SRC/TS/29 Vol.II (27)dated 22nd May,2024

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No.	Institution	Issue	Communication Reference and Date
132	National Intelligence Service	Job Re-evaluation for Director General -NIS	Advice provided vide letter Ref.No. SRC/TS/4(142) dated 22nd April,2024
133	Narok Kajiado Economic Bloc	Request for salary structure	Advice provided vide letter Ref. No. SRC/TS/24/6 Vol.II (65) dated 16th May,2024
134	Ministry of Foreign Affairs	JE Grading for Ambassadors	Advice provided vide letter Ref. No. SRC/TS/24/1 Vol.I (80) dated 16th April,2024
135	Agriculture Food Authority	Request to pay salary arrears	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol.III (162) dated 24th May,2024
136	National Treasury and Economic Planning	Budget for implementation of Set Remuneration for Ambassadors/High Commissioners	Advice provided vide letter Ref. No. SRC/TS/24/1 VOL.I(76) dated 24th May,2024
137	Commission on Revenue Allocation (CRA)	Remuneration for staff attached to Leadership offices at the County Assemblies	Advice provided vide letter Ref. SRC/TS/29 Vol. II (25) dated 22nd May,2024
138	Mombasa Investment Corporation	Submission of feedback after Job Evaluation	Advice provided vide letter Ref No. SRC/TS/24/6 Vol.1(58) dated 31st May,2024
139	Office of the Auditor General.	Review of Salary and Grading Structure for the Office of the Auditor General.	Advice provided vide letter Ref no. SRC/TS/24/5 (110) dated 4th October 2023.
140	Council of Governors.	Remuneration Structure for Council of Governors Secretariat Staff on the Third Remuneration Review Cycle (2021/22 – 2024/25).	Advice provided vide letter Ref no. SRC/TS/24/5 (110) dated 26th September 2023.
141	Parliamentary Service Commission.	Remuneration and Benefits for State Officers Serving in Parliament and the Parliamentary Service Commission in the Third Remuneration and Benefits Review Cycle.	Advice provided vide letter Ref no. SRC/TS/24/1 (53) dated 24th November 2023.
142	Public Service Commission.	Proposed Remuneration and Benefits for Public Commissioners and Staff.	Advice provided vide letter Ref no. SRC/TS/25/2 (77) dated 20th November 2023.
143	Independent Policing Oversight Authority.	Feedback on the Job Grading Results for Independent Policing Oversight Authority (IPOA).	Advice provided vide letter Ref no. SRC/TS/24/5 (115) dated 24th February 2024
144	National Police Service Commission.	Appeal on Review of Remuneration and Benefits for Staff in Scale 4 and Below on the Third Remuneration Review Cycle.	Advice provided vide letter Ref. No. SRC/TS/25/3 (77) dated 14th February, 2024

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No.	Institution	Issue	Communication Reference and Date
145	Pyrethrum Processing Company of Kenya Ltd	Salary Structure	Advice provided vide letter Ref. No. SRC/TS/24/2 Vol. I (176) Dated 5th February 2024.
146	Kenya Safari Lodges & Hotel Limited.	Kenya Safari Lodges & Hotel Limited Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/2/192 dated 11th April, 2024
147	National Land Commission.	Request for Approval of New Salary Structure for the NLC as Developed and Recommended by the State Department of Public Service.	Advice provided vide letter Ref No. SRC/TS/24/4 Vol.III (161) dated 14th May 2024.
148	National Water Harvesting and Storage Authority.	Salary Survey for the 2021/22 – 2024/25 Remuneration Review Cycle.	Advice provided vide letter Ref no. SRC/TS/24/4 Vol. III (140) dated 9th April, 2024
149	Public Service Superannuation Fund.	Job Evaluation for the 2021/22-2024/25 Remuneration Cycle for the Public Service.	Advice provided vide letter Ref no. SRC/TS/24/4 VOL. III (151), 29th April, 2024
150	Rural Electrification & Renewable Energy Corporation (REREC)	Request for Review and Advice on Basic Salary for Staff in Rural Electrification and Renewable Energy Corporation.	Advice provided vide letter Ref no. SRC/TS/24/4 VOL.III (150), 29th April, 2024
151	Kenya Accreditation Service.	Remuneration Structure for Kenya Accreditation Service on the Third Remuneration Review Cycle 2021/22-2024/25.	Advice provided vide letter Ref no. SRC/TS/24/4 VOL. III (149), 29th April, 2024
152	National Gender and Equality Commission.	Remuneration Structure for National Gender and Equality Commission on the Third Remuneration Review Cycle 2021/22-2024/25.	Advice provided vide letter ref no. SRC/TS/24/5 VOL.I (151), dated 4th June 2024.
153	Intergovernmental Relations Technical Committee.	Review of Remuneration and Benefits of State and Public Officers in the Country.	Advice provided vide letter Ref. No. SRC/TS/27 Vol.1(88) dated 27th June 2024.
154	Kenya School of Government	Job evaluation review and salary structure.	Advice provided vide letter ref no. SRC/TS/41 Vol.1 (45), dated 14th May 2024.
155	Commission on Revenue Allocation.	Request for a Courtesy Call.	Advice provided vide letter Ref no. SRC/ADM/19 Vol. I dated 11th March 2024
156	Kenya National Shipping Line Ltd.	Request for Approval of the Human Resource Instruments for Kenya National Shipping	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (180) Dated 19th June 2024.

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No.	Institution	Issue	Communication Reference and Date
		Line Ltd.	
157	National Biosafety Authority.	Request for Approval to Implement the Ten (10) Levels Salary Structure for the National Biosafety Authority	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (170) Dated 31st May 2024.
158	Office of the Controller of Budget.	Submission of Documents to SRC.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (93) dated 29th April 2024
159	National Drought Management Authority.	Request for New Salary Grading for National Drought Management Authority.	Advice provided vide letter Ref. No. SRC/TS/24/24 Vol. I (194) Dated 7th May 2024.
160	Kenya Airports Authority.	Appeal – Remuneration for the Managing Director/CEO.	Advice provided vide letter Ref. No. SRC/TS/18/60 (61) dated 30 August 2023.
161	Kenya Airports Authority.	Salary Adjustment for Management Staff for the Period 2016-2019.	Advice provided vide letter Ref. No. SRC/TS/2 (125) dated 15th August 2023.
162	Kenya Post Office Savings Bank.	Stagnation and Overlap of Unionisable and Management Staff Salaries.	Advice provided vide letter Ref. No. SRC/TS/24/2 (119) dated 28th August 2023.
163	Meru University of Science & Technology.	The Terms and Conditions of Service of the Vice Chancellor's Contract.	Advice provided vide letter Ref. No. SRC/TS/10 Vol. II (64) dated 11th August 2023.
164	Southeastern Kenya University.	Payment of Annual Increments to University Staff.	Advice provided vide letter Ref. No. SRC/TS/10 Vol. II (21) dated 28th July 2023.
165	University of Embu.	Request for a meeting on concerns about the Remuneration Structure.	Advice provided vide letter Ref. No. SRC/TS/25 (55) dated 10th August 2023.
166	Kenya Airports Authority.	Payment of Annual Increment to Staff.	Advice provided vide letter Ref. No. SRC/TS/24/2 (125) dated 15th August 2023.
167	Meru University of Science and Technology.	The Terms and Conditions of Service of the Vice-Chancellor's Contract.	Advice provided vide letter Ref. No. SRC/TS/10 Vol. II (64) dated 11th August 2023.
168	Nairobi Rivers Commission (NRC).	Courtesy Call by the Nairobi Rivers Commission.	Advice provided vide letter Ref. SRC/TS/20 (50) dated 26th May, 2023.
169	Office of the Attorney General.	Review of Remuneration and Benefits for Hon. The Attorney General and Solicitor General.	Advice provided vide letter Ref. No. SRC/TS/9 (90) dated 19th February 2024.
170	Machakos University.	Request on Advisory of Remuneration of Vice-Chancellor.	Advice provided vide letter Ref. No. SRC/TS/10 Vol III (58) dated 9th February 2024.
171	Ministry of Education, State	Remuneration of Staff of the Open University of Kenya (OUK).	Advice provided vide letter Ref. No. SRC/TS/10 Vol III (64) dated 13th February 2024.

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No.	Institution	Issue	Communication Reference and Date
	Department for Higher Education and Research.		
172	Ministry of Interior and National Administration, State Department for Correctional Services.	Implementation of Kenya Prisons Service Third Remuneration Review Cycle 2021/22 – 2024/25.	Advice provided vide letter Ref. No. SRC/TS/24/8 (54) dated 18th October 2023.
173	Kenya Ordnance Factories Corporation.	Review of Staff Remuneration Structure.	Advice provided Vide Letter Ref. No. SRC/TS/24/8 (50) dated 6th March 2024.
174	National Youth Service.	Request for Approval of New Salary and Allowances for National Youth Service.	Analysis Ongoing
175	Kaimosi Friends University (KAFU).	Appointment of Acting Vice-Chancellor for Kaimosi Friends University.	Advice provided vide letter Ref. No. SRC/TS/10 Vol III (104) dated 3rd April 2024.
176	Konza Technopolis Development Authority.	Request for Review of the Authority Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol III (145) dated 25th April 2024.
177	Office of the Attorney General.	Review of Remuneration and Benefits for Hon. The Attorney General and Solicitor General.	Advice provided vide letter Ref. No. SRC/TS/9 (97) dated 22nd April 2024.
178	Open University of Kenya.	Approval for Terms of Service for OUK Senior Management.	Advice provided vide letter Ref. No. SRC/TS/10 Vol III (108) dated 15th March 2024.
179	Office of the Director of Public Prosecutions.	Submission of Aligned and New Job Descriptions for ODPP jobs.	Advice provided vide letter Ref. No. SRC/TS/23 Vol I (24) dated 23rd May 2024.
180	University of Embu.	Request for a meeting on Concerns about the Remuneration Structure for the Top Management of Public Universities.	Advice provided vide letter Ref. No. SRC/TS/24/7 Vol I (225) dated 5th July 2024.
181	Inter Public Universities Council Consultative Forum (IPUCCF)	Appeal for Reconsideration of Job Placement and Remuneration for Vice-Chancellors and Principals in Public Universities.	Advice provided vide letter Ref. No. SRC/TS/24/7 Vol I (225) dated 5th July 2024.
182	Kenya Meat Commission.	Grading Structure.	Advice provided vide letter Ref.No.SRC/TS/24/2(122) dated

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No.	Institution	Issue	Communication Reference and Date
			31st August, 2023
183	National Government Affirmative Action Fund (NGAAF).	Concurrence on Applicable Salaries and Allowances Payable.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III(162) dated 14th May, 2024
184	Kenya National Entrepreneurs Savings Trust.	Human Resource Instruments for Job Evaluation.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.I(128) dated 2nd February, 2023
185	Kenya National Shipping Line Ltd.	Request for Approval of the Human Resource Instruments for Kenya National Shipping Line (KNSL).	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (94) 6 th March 2024
186	Kenya Nuclear Regulatory Authority.	Follow up on Job Evaluation Results (JE) for Kenya Nuclear Regulatory Authority.	Advice provided vide letter Ref: No: SRC/TS/24/4 Vol.III (44) dated 20th December 2023
187	Public Sector Accounting Standards Board (PSASB).	Payment of Officer on a Short – Term Contract Employment.	Advice provided vide letter Ref No. SRC/TS/24/4 Vol.II(158) dated 16th August 2023
188	Anti-FGM Board.	Implementation of Report on Job Evaluation Grading Results for the 2021/22 – 2024/25 Remuneration Review Cycle.	Advice provided vide letter Ref. SRC/TS/24/4 Vol. III (18) dated 17 th November, 2023
189	Human Resource Management Professionals Examinations Board.	Job Evaluation and Salary Structure for Human Resource Management Professionals Examinations Board.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL. III (19) dated 17th November, 2023
190	Kenya Biovax Institute Limited.	Kenya Biovax Job Description Manual and JDAC Report.	Advice provided vide letter Ref. No.SRC/TS/24/2(129) dated 25th September, 2023
191	Tana-Athi Water Works Development Agency.	Request for Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. II (166) dated 26th September 2023
192	ICT Authority.	Submission of Approved JD Manual and JDAC Report.	Advice provided vide letter Ref No.SRC/TS/24/4 Vol.III (29) dated 1st December 2023
193	Kenya Investment Authority (KenInvest).	Request for a Current Salary Structure for E2.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III (5) dated 10th November, 2023
194	National Government Affirmative Action Fund.	Submission of Job Evaluation Report for National Government Affirmative Action Fund.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol. III (162) dated 14th May, 2024

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No.	Institution	Issue	Communication Reference and Date
195	Mathari National Teaching & Referral Hospital.	Submission of Job Description Analysis Committee Report and Proposed Salary Structure.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III (160) dated 14th May, 2024
196	The Assets Recovery Agency through the Office of the Attorney General	Implementation of Human Resource Instruments for the Assets Recovery Agency.	Advice provided vide letter Ref No. SRC/TS/24/4 Vol.III(949) dated 8th February, 2024
197	School Equipment Production Unit.	Submission of School Equipment Production Unit's Job Evaluation Documents.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL. III (20) dated 17th November, 2023
198	Universities Fund	Job Descriptions for the Universities Fund.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (129) dated 11th March, 2024
199	National Mining Corporation.	National Mining Corporation Human Resource Instruments for Job Evaluation.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III(85) dated 19th February, 2024
200	National Housing Corporation.	Submission of JDAC Report and the JD Manual.	Advice provided vide letter Ref.No. SRC/TS/41 Vol.I(46) dated 13th May, 2024
201	National Irrigation Authority.	Submission of HR Instruments and Request for Review of Salary Structure.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III(158) dated 14th May, 2024
202	Pyrethrum Processing Company of Kenya Ltd	Salary Structure	Advice provided vide letter Ref. No. SRC/TS/24/2 Vol. I (176) dated 5th February 2024
203	Kenya Development Corporation (KDC).	Job Evaluation for the FYS 2021/22 – 2024/25 Remuneration Review Cycle for the Public Sector.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (166) dated 30 May, 2024
204	Pest Control Products Board.	Remuneration Structure for Chief Executive Officer/ Secretary for Pest Control Products Board.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (132) dated 14 th March, 2024
205	Financial Inclusion Fund (Hustler Fund).	Job Evaluation & the Salary Structure for the Financial Inclusion Fund.	Advice provided vide letter Ref. No. SRC/TS/24/4 VOL. III (165) dated 29th May, 2024
206	ICT Authority	Appeal on Job Evaluation Results.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III (77) dated 16th February, 2024
207	Kenya Academy of Sports.	Job Description Analysis Report.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol.III (84) dated 19th February, 2024
208	Mathari National	Feedback on Remuneration Grading Results for MNTRH.	Advice provided vide letter Ref No. SRC/TS/24/4 Vol.III (78) dated 27th

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No.	Institution	Issue	Communication Reference and Date
	Teaching & Referral Hospital		February , 2024
209	Public Procurement Regulatory Authority.	Review of Public Procurement Regulatory Authority's Remuneration Structure.	Advice provided vide letter Ref.No. SRC/TS/424 Vol.III (128) dated 11th March, 2024
210	The National Treasury and Economic Planning.	Review of Public Procurement Regulatory Authority's Pay Structure.	Advice provided vide letter Ref.No. SRC/TS/424 Vol.III (128) dated 11th March, 2024
211	Kenya Institute of Primate Research.	Request for Guidance and Approval of Necessary Documents for the Kenya Institute of Primate Research (KIPRE) Salaries and Remuneration.	Advice provided vide letter Ref. No. SRC/TS/24/7 Vol. I (223) dated 13 th May, 2024
212	Kenya Institute of Supplies Management.	Request for Review of Salary Structure.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (92) dated 29th February 2024
213	Ministry of Labour and Social Protection, State Department for Labour and Skills Development.	Job Evaluation Grading Results for the National Employment Authority (NEA)	Advice provided vide letter Ref. No.SRC/TS/24/4 Vol.III (88) dated 27th February, 2024
214	North Rift Valley Water Works Development Agency.	Request for Approval of Salary Structure for North Rift Valley Water Works Development Agency.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (162) dated 14th May, 2024
215	Pharmacy and Poisons Board.	Appeal for Review of Remuneration Structure for Pharmacy and Poisons Board in the Third Remuneration Review Cycle 2021/22 – 2024/25.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (163) dated 14th May, 2024
216	Commodities Fund	Request for Salary Structure	Advice provided vide letter Ref. No.SRC/TS/24/4Vol.III (160) dated 3rd June, 2024
217	National Council for Children's Services.	Request for Job Evaluation for the National Council for Children's Services.	Advice provided vide letter Ref.No.SRC/TS/4/Vol.III (161) dated 14th May 2024
218	The Kenya National Examinations	Request for Review of Job Evaluation Results and Upgrading and Review of	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (94) dated 6 th March 2024

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No.	Institution	Issue	Communication Reference and Date
	Council.	Salaries for the Chief Executive Officer and Staff of the Kenya National Examinations Council.	
219	Unclaimed Financial Assets Authority.	Remuneration for Employment on Short Term Contract.	Advice provided vide letter Ref.No.SRC/TS/24/4 Vol.III (136) dated 9th April, 2024
220	Tourism Regulatory Authority.	Request for Job Evaluation and Review of Salary Structure for Tourism Regulatory Authority.	Advice provided vide letter Ref. No.SRC/TS/24/4Vol.III (158) dated 21st May, 2024
221	National Irrigation Authority.	Salary Structure	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (133) dated 20th March 2024 and letter requesting funding confirmation from National Treasury communicated vide letter Ref.No.SRC/TS/24/4 Vol.III(158) dated 14th May, 2024
222	Warehouse Receipt System Council.	Budget for Implementation of Approved Salary Structure for Warehouse Receipt System Council.	Advice provided vide letter Ref. No. SRC/TS/24/4 Vol. III (165) Dated 14th May 2024.
223	Coast Water Works Development Agency.	Request for a Basic Salary Structure.	Advice provided vide letter Ref.No. SRC/TS/24/4 Vol.III(116) dated 7th June, 2024
224	National Defence University of Kenya	Remuneration Structure	Advice provided vide letter Ref.No. SRC/TS/24/7 VOL. I (220) Dated 5th April 2024.
225	National Defence University of Kenya	Request for Guidance on the Remuneration and Benefits for Medical Academic Staff.	Advice provided vide letter Ref.No. SRC/TS/1 (78) Dated 5th July 2023.
226	Nairobi City County	Advisory on Remuneration of Members of Health Facilities Boards and Management Committees	Advice vide letter Ref.No:SRC/TS/29/30(51) dated 10th July 2023
227	County Government of Trans Nzoia	Taskforce Implementation Committee Payments	Advice vide letter Ref.No:SRC/TS/29/42(43) dated 5th October 2023
228	EACC	Request For Documents	Advice vide letter Ref.No:SRC/TS/25/5(62) dated 4th July 2023
229	Office of the Data Protection Commissioner	Meal Allowance in the Public Service	Advice vide letter Ref.No: SRC/TS/18/85(40) dated 12th July 2023
230	National Youth Service	Request For Approval to Remunerate Allowances to Medical Staff Working in the	Advice vide letter Ref.No:SRC/TS/19(78) dated 21st September 2023

**Salaries and Remuneration Commission
Annual Reports and Financial Statements for the year ended 30 June 2024**

No.	Institution	Issue	Communication Reference and Date
		National Youth Service	
231	Kenya Leather Development Council	KLDC Payable Allowances	Advice vide letter Ref.No:SRC/TS/15 Vol.III (92) dated 2nd August 2023
232	Kenya Union of Nutritionists and Dieticians	Risk Allowances	Advice vide letter Ref.No:SRC/TS/19(70) dated 20th July 2023
233	Office of the Attorney General	Alignment and Review of Allowances Payable to Members of the County Anti-Corruption Civilian Oversight Committees	Advice vide letter Ref.No:SRC/TS/9(83) dated 13th December 2023
234	Ministry of Interior and National Administration	Allowances for Job Group ' T' at Kenya Prison Service	Advice vide letter Ref.No:SRC/TS/15 Vol.III (91) dated 31st July 2023
235	Association of External Board Members of the County Assembly	Request for Review on Remuneration, Benefits and Car Grant Facility for the External Board Members	Advice vide letter Ref.No:SRC/TS/31(42) dated 3rd August 2023
236	National Council for Persons with Disabilities	Request to Collaborate and take lead in engaging in stakeholders forums to Discuss Drawing of Guide Allowance for other Forms of Persons with Disabilities	Advice vide letter Ref.No:SRC/TA/18/22(47) dated 13th December 2023
237	Garissa University	Payment of Risk Allowance	Advice vide letter Ref.No:SRC/TS/10/Vol.II(61) dated 3rd August 2023
238	Kenya National Union of Medical Laboratory Officers	Risk Allowances For Medical Laboratory Officers	Advice vide letter Ref.No:SRC/TS/19(77) dated 10th August 2023
239	Jomo Kenyatta Foundation Education Publishers	JFK Allowances	Advice vide letter Ref.No:SRC/TS/15 Vol.III (94) dated 10th August 2023
240	Moi University	Allowances for Chief Finance Officer and Registrars	Advice vide letter Ref.No:SRC/TS/10 Vol.III (5) dated 10th November 2023
241	Narok County Government	Advisory on Renumeration of Members of Narok County Health Services Board and Health Facilities Management Committee	Advice vide letter Ref.No:SRC/TS/29/1(19) dated 22nd August 2023
242	National Council	Inquiry on the allowances	Advice vide letter Ref.No:SRC/TS/15

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No.	Institution	Issue	Communication Reference and Date
	for Persons with Disabilities	payable to our Executive Director/CEO	dated 24th August 2023
243	National Centre for International Arbitration	Approval Request for Top-Up Allowance for Temporary Officers	Advice vide letter Ref.No:SRC/TS/18/68(4) dated 17th August 2023
244	Bandari Maritime Academy	Request for Guidance on Compensation of Officers Seconded from Public Service to Bandari Maritime Academy	Advice vide letter Ref.No: SRC/TS/15/Vol.III(102)dated 21st August 2023
245	County Government of Meru	KICOSCA participants Allowances	Advice vide letter Ref.No:SRC/TS/29/26(26) dated 1st September 2023
246	Makueni County Public Service Board	Request For Clarification	Advice vide letter Ref.No:SRC/TS.29/23(26) dated 24th August 2023
247	Bandari Maritime Academy	Risk Allowances	Advice vide letter Ref.No: SRC/TS/15/Vol.III(103)dated 29th August 2023
248	KETRACO	Recommended Allowances for Regional Engineers	Advice vide letter Ref.No:SRC/TS/15 Vol.III (184) dated 18th December 2023
249	Office of the Clerk of Senate	Petition By Supply Chain Management Assistants concerning discrimination against other Health Workers in the Ministry of Health	Advice vide letter Ref.No:SRC/TS/8(67) dated 8th September 2023
250	Kisii Teaching and Referral Hospital	Request For Guidance on the Payment of Taskforce Allowance	Advice vide letter Ref.No:SRC/TS/29/16(42) dated 31st August 2023
251	EACC	Request for Information	Advice vide letter Ref.No:SRC/TS/25/5(63) dated 24th August 2023
252	Executive Office of the President	Review and Advise on Allowances in the Public Service	Advice vide letter Ref.No:SRC/TS/4(118) dated 30 August 2023
253	Anti Doping Agency of Kenya	Sitting Allowance for Enhanced Anti Doping Program Steering Committee	Advice vide letter Ref.No:SRC/TS/18/71(34) dated 13th December 2023
254	National Treasury	Request For Advice to Pay Taskforce Allowances to Members of the Green Fiscal Incentives Policy Framework Taskforce	Advice vide letter Ref.No:SRC/TS/15 Vol.III (180) dated 13th December 2023
255	Office of the Attorney General	Review of Allowances and Benefits Payable to Members of the Advocates Disciplinary Committee	Advice vide letter Ref.No:SRC/TS/9(82) dated 22nd November 2023

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No.	Institution	Issue	Communication Reference and Date
256	Kenya Veterinary Board	Request For Guidance on Compensation of Staff Deployed from the State Department for Livestock Development	Advice vide letter Ref.SRC/TS/15/Vol III (112) dated 6th September 2023
257	Ministry of Public Service, Gender and Affirmative Action	Taskforce Allowance for the Multi-Sectoral Working Group on the Two Thirds Gender Principle	Advice vide letter Ref.No:SRC/TS/3(135) dated 13th December 2023
258	Kenya Association of Hotel Keepers & Caterers	Review and Advise on Allowances in the Public Service	Advice vide letter Ref.No:SRC/TS/15 Vol.III (108) dated 7th September 2023
259	Suleiman Mohammed	Clarification and Interpretation of Circulars	Advice vide letter Ref.No:SRC/TS/29/7(29) dated 27th September 2023
260	Competition Authority of Kenya	Medical Insurance Cover for Board Members	Advice vide letter Ref.No:SRC/TS/18/9(24) dated 28th September 2023
261	University of Nairobi	Request For Advisory on Payment of Inhouse Advocates Undertaking Litigation	Advice vide letter Ref.No:SRC/TS/10 Vol.III (28) dated 30 November 2023
262	Kenya Bureau of Standards	Allowances Applicable to PC 7A State Corporations	Advice vide letter Ref.No:SRC/TS/15 Vol.III (114) dated 20th September 2023
263	KIPPRA	Entertainment Allowance	Advice vide letter Ref.No:SRC/TS/18/27(48) dated 23rd October 2023
264	Bedan Macharia	Public Sector Outsourcing	Advice vide letter Ref.No:SRC/TS/15 Vol.III (113) dated 18th September 2023
265	County Government of Taita Taveta	Purchase for Motor Vehicle for Speaker above 2500cc	Advice vide letter Ref.No:SRC/TS/29/39(21) dated 21st September 2023
266	Oman Isak Abdi	Guide Allowance	Advice vide letter Ref.No:SRC/TS/18/22(40) dated 19th September 2023
267	Kenya Safari Lodges and Hotels	Implementation of Circular on Daily Subsistence Allowance by the Kenya Safari Lodges and Hotels	Advice vide letter Ref.No:SRC/TS/15 Vol.III (120) dated 21st September 2023
268	Kenya Deposit Insurance Corporation	Request For an Advisory on Certain Aspects of Staff Loans Benefits Schemes	Advice vide letter Re.No:SRC/TS/16(22) dated 12th October 2023
269	Executive Office of the President	Executive Staff Housing Fund Clarification on Amount and repayment car and mortgage scheme	

**Salaries and Remuneration Commission
Annual Reports and Financial Statements for the year ended 30 June 2024**

No.	Institution	Issue	Communication Reference and Date
270	Commission on Administrative Justice	Request For Information by Katiba Institute Relating to The Judiciary Car Loan Allowances From SRC	Advice vide letter Ref.No:SRC/TS/25/6(52) dated 27th October 2023
271	County Assembly of Taita Taveta	Request for Clarification regarding Speaker Bodyguard	Advice vide letter Ref.No:SRC/TS/29/39(23) dated 12th October 2023
272	Kenya Fishing Industries Corporation	Payment of Entertainment and Acting Allowance for Acting Chief Executive Office	Advice vide letter Ref.No:SRC/Ts/15 Vol.III(136) dated 18th October 2023
273	Agro Chemical and Food Company Limited	Review and Advise on Allowances in the Public Service	Advice vide letter Ref.No:SRC/TS18/56(20) dated 17th October 2023
274	County Government of Bungoma	Approval for Expenditure to Facilitate a Task Force in the Department of Health and Sanitation, Bungoma County	Advice vide letter Ref.No:SRC/TS/29/3(53) dated 8th February 2024
275	National Industrial Training Authority	Request For Approval of Payment Rates for Part Time Trainers	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(196) dated 27th March 2024
276	County Government of Tana River	Clarification on Renumeration and Compensation of County Audit Committee Members	Advice vide letter Ref.No:SRC/TS/29/40(25) dated 17th October 2023
277	Ministry of Environment, Climate Change and Forestry	Review and Advise on Allowances in the Public Service	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(85) dated 30 January 2024
278	Women Enterprise Fund	Request For Provision of Telephone Allowance for the Women Enterprise Fund Advisory Board Members	Advice vide letter Ref.No:SRC/TS/13/(4) dated 17th October 2023
279	Controller of Budget	Review of the Allowances in the Public Service	Advice vide letter Ref.No:SRC/TS/28(54) dated 18th January 2024
280	Executive Office of the President	Request For Approval of Allowance Payable to the Selection Panel for the Power of Mercy Advisory Committee	Advice vide letter Ref.No:SRC/Ts/18/39(19) dated 17th October 2023
281	Embu County Government	Veterinary Personnel Risk Allowances	Advice vide letter Ref.No:SRC/TS15 Vol.III(131) dated 9th October 2023
282	Independent Policing Oversight Authority	Enhancement of Commuter Allowance for IPOA Commissioners	Advice vide letter Ref.No:SRC/TS/18/33(33) dated 30 November 2023
283	Ministry of Public Service, Gender and	Payment of Responsibility Allowance to Secretarial Staff Drivers and Messengers	Advice vide letter Ref.No:SRC/TS/3(129) dated 11th March 2024

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No.	Institution	Issue	Communication Reference and Date
	Affirmative Action	Attached to the Office of Assistant Ministers	
284	Garissa University	Clarification and Interpretation of Circulars	Advice vide letter Ref.No:SRC/TS/10 Vol.II(106) dated 1st November 2023
285	Ministry of Environment, Climate Change and Forestry	Determination of Travel Reimbursement and Daily Subsistence Allowance to the Private Sector/Non-Public Officers Retreat/	Advice vide letter Ref.No:SRC/TS/15 Vol.III(137) dated 31st October 2023
286	Ministry of Foreign and Diaspora Affairs	Request For Approval for Payment of Allowances for Officers Involved in the Preparation and Execution of the 5th Mid Year Coordination Meeting in Nairobi, Kenya	Advice vide letter Ref.No.SRC/TS/15 Vol.V(75) dated 13th June 2023
287	County Government of Kitui	Payment of Non-Practicing Allowance to Staff Engaged in the Office of the County Attorney	Advice vide letter Ref.No:SRC/TS/29/18(20) dated 24th October 2023
288	Mandera County Government	Request for Commuter Allowance for Mandera County Public Service Board Members	Advice vide letter Ref.No:SRC/TS/29/24(50) dated 19th October 2023
289	National Treasury	Enhancement of Sitting Allowance for the Members of the Public Private Partnerships Committee	Advice vide letter Ref.No:SRC/TS/15 Vol.III(140) dated 31st October 2023
290	Ministry of Information, Communications, and the Digital Economy	Policy and Legislative Reform Working Group for the Information Communications and the Digital Economy Sector	Advice vide letter Ref.No:SRC/TS/18/50(26) dated 18th December 2023
291	Muranga County Assembly	Payment of Special House Allowance	Advice vide letter Ref.No:SRC/TS/29/29(19) dated 1st November 2023
292	KIPPRA	Payment of Extraneous Allowance for the Executive Director's Driver	Advice vide letter Ref.No:SRC/TS/18/27(50) dated 20th February 2024
293	Ministry of Health	Request for latest Circular on Allowances for Board and Councils of State Corporations	Advice vide letter Ref.No:SRC/TS/15 Vol.IV (101) dated 5th February 2024
294	Hon. Owen Yaa Baya, CBS	Meeting with the Public Petitions Committee on A Public Petition Regarding Enhancement of House Allowances for Teachers Working and Residing within Kilii Municipality	Advice vide letter Ref.No:SRC/TS/29/14(39) dated 15th November 2023

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No.	Institution	Issue	Communication Reference and Date
295	County Government of Machakos	Construction of the Speaker's official Residence	
296	Homabay County Government	The Governor's Residence in Homabay County	Advice vide letter Ref.No:SRC/TS/29/8(64) dated 15th February 2024
297	Nyahururu water and Sanitation Ltd	Request for Approval of Honorarium for the Evaluation and Opening of Tender Committees on the Proposed New Block Renovations	Advice vide letter Ref.No:SRC/TS/18 Vol I(111) dated 8th November 2023
298	Multimedia University of Kenya	Guidance on Payment of Sabbatical leave for Senior Management	Advice vide letter Ref.No:SRC/TS/15 Vol.IV (102) dated 5th February 2024
299	Kapsabet Nandi Water and Sanitation Company	Request to Advisory Opinion on Board Allowances and Expenses	Advice vide letter Ref.No:SRC/TS/29/32(15) dated 2nd April 2024
300	Women Enterprise Fund	Advice on Daily Subsistence Allowance	Advice vide letter Ref.No:SRC/TS/13(6) dated 18th December 2023
301	Kinuthia S Mwangi	Clarification on Airtime Facilitation	Advice vide letter Ref.No:SRC/TS/15 Vol.III (148) dated 14th November 2023
302	Chemelil Sugar Company	Review of Leave Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV (103) dated 6th February 2024
303	Retirement Benefits Appeals Tribunal	Review of Remuneration and Sittings for the Retirement Benefits Appeals Tribunal	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(100)dated 5th February 2024
304	Executive Office of the President	Request For Approval of Allowance Payable to the Taskforce on the Modernization and Transformation of the Government Press	Advice vide letter Ref.No:SRC/TS/15 Vol IV(99) dated 5th February 2024
305	Public Service Superannuation Fund	Determination of Club Membership and Annual Subscription Fees	Advice vide letter Ref.No:SRC/TS/5(51) dated 15th November 2023
306	Nairobi Centre for International Arbitration	Remuneration for Members	Advice vide letter Ref.No:SRC/TS/6(51) dated 13th December 2023
307	Ministry of Youth Affairs, Creative Economy and Sports	Advisory on Payment Structure for the Youth Connect Africa Summit	Advice vide letter Ref.No:SRC/TS/15 Vol.V(55) dated 17th May 2024

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No.	Institution	Issue	Communication Reference and Date
308	Executive Office of the President	Reappeal for Authority to Pay Extraneous Allowance	Advice vide letter Ref.No:SRC/TS/15/Vol.IV(185) dated 7th March 2024
309	County Government of Nyeri	Clarification on Official Vehicle/Mileage Allowance	Advice vide letter Ref.No:SRC/TS/29/36(25) dated 28th November 2023
310	Counties Assemblies Forum	Request on Clarification on Circulars on Benefits and Allowances	Advice vide letter Ref.No:SRC/TS/31(63) dated 20th December 2023
311	National Youth Council	Advisory on Payment of Non-Practicing Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.III(153)dated 29th November 2023
312	County Government of Vihiga	Clarification on the Daily Subsistence Allowance(local and foreign) for members of County Assembly	Advice vide letter Ref.No:SRC/TS/29/45(21) dated 19th December 2023
313	Kenya Airports Authority	Payment of Taskforce Committee Members	Advice vide letter Ref.No:SRC/TS/18/60(68) dated 7th February 2024
314	Higher Education Loans Board	Seeking Clarification on Payment of DSA	Advice vide letter Ref.No:SRC/TS/9(84) dated 13th December 2023
315	Hon. Deborah Mutuku	Clarification on nominated MCAs mileage claim	Advice vide letter Ref.No:SRC/TS/29/18(46) dated 11th December 2023
316	George Jobungah	Lunch Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.III(170) dated 30 November 2023
317	University of Kabianga	Allowances Payable to Officers on attachment to the University	Advice vide letter Ref.No:SRC/TS/10/Vol.III(37) dated 6th December 2023
318	Baringo County Assembly	Clarification on Payment of Daily Subsistence Allowances for Foreign Travels for State Officers Under Grade 4	Advice vide letter Ref.No:SRC/TS/29/1(20) dated 19th December 2023
319	County Government of Kiambu	Payment of Allowances to Members of Kiambu County Pending Bills Verification Committees	Advice vide letter Ref.No:SRC/TS/29/13/Vol.I(43) dated 5th February 2023
320	Ministry of Tourism and Wildlife	Request for approval for payment of Daily Subsistence Allowance for Community Wildlife Conservation and Compensation Committees Domiciled in the Counties	
321	University of Nairobi	Payments and Benefits for Chancellors in Public Universities	Advice vide letter Ref.No:SRC/TS/15 Vol.IV (6) dated 29th April 2024

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No.	Institution	Issue	Communication Reference and Date
322	Independent Electoral and Boundaries Commission	Deployed Security Personnel Allowance	Advice vide letter Ref.No:SRC/TS/15/Vol.III(102)dated 20th February 2024
323	Chuka University	Circular Ref.No.SRC/ADM/11(61) dated 12th February 2022	Advice vide letter Ref.No:SRC/TS/10 Vol.II(39) dated 13th December 2023
324	Kennedy Odhiambo	Health Extraneous and Risk allowances	Advice vide letter Ref.No:SRC/TS/15 Vol.III(183) dated 14th December 2023
325	County Government of Busia	Seeking Clarification on Part Time Board Members Travel Allowance	Advice vide letter Ref.No:SRC/TS/4(8) dated 14th December 2023
326	Independent Electoral and Boundaries Commission	Advisory Opinion on Payment of Non-Practice Allowance	Advice vide letter Ref.No:SRC/TS/55/14(19) dated 14th December 2023
327	Rural Electrification & Renewable Energy Corporation	Commuter Allowance for Rural Electrification and Renewable Energy Corporation	Advice vide letter Ref.No:SRC/TS/15 Vol.III(185) dated 19th December 2023
328	County Government of Machakos	Allowances for County Transport and Safety Committee	Advice vide letter Ref.No.SRC/TS/29/22 Vol.I(48) dated 13th March 2024
329	UNESCO	Guidance on Remuneration of Members of the Journal of Kenya National Commission for UNESCO editorial team	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(184) dated 7th March 2024
330	Public Service Superannuation Fund	Payment of Extraneous Allowance	Advice vide letter Ref.No:SRC/TS/5(53) dated 18th December 2023
331	Ministry of Youth Affairs, Creative Economy and Sports	Remuneration of Committee Members of Talanta Hela Council and Technical Committees	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(86) dated 5th February 2023
332	Kenya Airports Authority	Technical Committee to Investigate the Status of JKIA Moi International Airport and Wilson Airport-Payment of Taskforce Allowance	Advice vide letter Ref.No:SRC/TS/18/60(68) dated 7th February 2024
333	Kenya National Innovation Agency	Request for Guidance on Facilitation of Non-State Actors	Advice vide letter Ref.No.SRC/TS/15 Vol.V(140) dated 17th July 2024
334	Dedan Kimathi University	Request for Approval-Commuter Allowance for Vice Chancellor and the Deputy Vice Chancellor	Advice vide letter Ref.No:SRC/TS/10 Vol.III(68) dated 9th February 2024

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No.	Institution	Issue	Communication Reference and Date
335	Ministry of EAC,ASAL and Regional Development	Advice on Taskforce Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.V(56) 20th May 2024
336	National Research Fund	Advice on payment of Non-Practice Allowance for Legal Officer	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(34) dated 18th January 2024
337	Ministry of Health	Health Workers Service Allowance for Health Administrative Officers	Advice vide letter Ref.No:SRC/TS/19(103) dated 31st January 2024
338	County Government of Kirinyaga	Advisory on the Inter-County sharing of services of medical specialists	Advice vide letter Ref.No.SRC/TS/29/15 Vol.(42) dated 21st June 2024
339	County Government of Meru	Executive Staff Housing Fund Clarification on Amount and repayment car and mortgage scheme	Advice vide letter Ref.No:SRC/TS/29/26 Vol.I(62) dated 19th January 2023
340	Frederick Ndede - County Govt of	Request for Clarification about Commuter Allowance	Advice vide letter Ref.No:SRC/TS/18/22(23) dated 19th January 2023
341	State Department for Co-operatives	Payment of Allowances to a taskforce to review the Status of Moi University Savings and Credit Co-operative(in Liquidation)MUSCCO	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(212) dated 11th March 2024
342	Office of the Attorney General and Department of Justice	Alignment and Review of Allowances Payable to Members of the County Anti-Corruption Civilian Oversight Committees	Advice vide letter Ref.No:SRC/TS/9(83) dated 20th February 2024
343	National Council for Persons with Disabilities	Personal Guide Allowances for Other Forms of Persons with Disabilities	Advice vide letter Ref.No:SRC/ADM/11(190) dated 7th March 2024
344	Kenya National Library Service	Guide on implementation of Allowances	Advice vide letter Ref.No:SRC/TS/18/11 Vol 1(8) dated 20th May 2024
345	Kenya Industrial Research and Development Institute	Payment of Non-Practicing Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(34) dated 18th January 2024
346	University of Eldoret	Request for Approval to pay passage and baggage and relocation allowance	Advice vide letter Ref.No:SRC/Ts/10 Vol.III(87) dated 27th February 2024
347	Open University of Kenya	Request for Approval of Hardship Area Compensation for Open University	Advice vide letter Ref.No:SRC/TS/10 Vol.III(60) dated 6th February,2024
348	National Treasury	Request for Approval to pay Taskforce Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.(1) dated 18th April 2024

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No.	Institution	Issue	Communication Reference and Date
349	Grace Norah Ochieng	Request for Remuneration for Personal Guide	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(105) dated 5th February 2024
350	Counties Assemblies Forum	Request for Approval of Allowances for Counties Secretaries and Heads of Public Service	Advice vide letter Ref.No:SRC/TS/29 Vol.I(7) dated 9th February 2024
351	UNESCO	Advisory on payments to Board Members for attendance of official functions	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(197) dated 22nd March 2024
352	County Assembly of Siaya	Official transport for Assembly leadership offices	Advice vide letter Ref.No:SRC/TS/29/23Vol I(39) dated 2nd February 2024
353	Kenya Fish Marketing Authority	Remuneration and Allowances payable to Chairperson and Board Members	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(106) dated 6th February 2024
354	Frederick Ndede - County Govt of Makueni	Clarification of Commuter Allowance	Advice vide letter Ref.No:SRC/TS/29/23 Vol.I(39)
355	Eldoret Water and Sanitation Company	Advisory on Allowances applicable to Board	Advice vide letter Ref.No:SRC/TS/15/Vol.IV(121) dated 14th February 2024
356	Mama Ngina University College	Request for Advice on Allowances	Advice vide letter Ref.No: SRC/TS/10/Vol.III(72) dated 15th February 2024
357	The National Treasury	Request for Advice to Pay Allowances to Members of Pending Bills verification Committee and Secretariat	Advice vide letter Ref.No:SRC/TS/15 Vol.III (204) dated 3rd April 2024
358	Nairobi City County Assembly	Clarification on the Administration of Mileage Claim Benefit for Members of the County Assembly	Advice vide letter Ref.No:SRC/TS/29/30(65) dated 16th February 2024
359	Ministry of labour and Social Protection	Remuneration of Board of Trustees Street Families Rehabilitation Trust Fund	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(120) dated 20th February 2024
360	Ministry of Gender, Culture ,Arts and Heritage	Requests for rates for payment of allowances for Ushangaa Women Beaders	Advice vide letter Ref.No:SRC/TS/15 Vol.V(101) dated 11th July 2024
361	Mama Ngina University College	Request for Advice on Allowances payable to Principal	Advice vide letter Ref.No:SRC/TS/10 Vol.III (105) dated 25th March 2024
362	Mama Ngina University College	Request for Advice on Allowances payable to Deputy Principal	Advice vide letter Ref.No:SRC/TS/10 Vol.III (105) dated 25th March 2024
363	County Government of	Request for Information	Advice vide letter Ref.No:SRC/TS/29/3(54) dated 16th

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No.	Institution	Issue	Communication Reference and Date
	Bungoma		February 2024
364	Ministry of Mining, Blue Economy and Shipping and Maritimes Affairs	Request on Clarification of Allowances for Board Members	Advice vide letter Ref.No:SRC/TS/29/4(8)
365	NGAAF	SRC Concurrence on Applicable Salaries and Allowances Payable	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(122) dated 16th February 2024
366	Dinah Otieno	Circular on guide allowance for people with disability	Advice vide letter Ref.No:SRC/TS/18/23(11) dated 14th March 2024
367	Embu County Government	Advisory on Commuter and Travel Allowance for State Officers in the Executive of the County Government	Advice vide letter Ref.No:SRC/TS/29/6 Vol.I(41) dated 7th March 2024
368	KENHA	Request for Increase in Medical Cover thresholds	Advice vide letter Ref.No.SRC/TS/15 Vol.V(87) dated 25th June 2024
369	Fredrick Omondi	Request for Particulars and Information submitted and Exchanged between SRC & UON and Commission advice to the University dated 30 November 2023	Advice vide letter Ref.No:SRC/TS/10 Vol.III(28) dated 30 November 2023
370	Special Economic Zones Authority	Compensation of Security Personnel attached to the Naivasha Special Economic Zone	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(180) dated 8th March 2024
371	Embu County Government	ECRA Board of Directors' Remuneration and Allowances	Advice vide letter Ref.No:SRC/TS/9(83) dated 21st June 2024
372	IPOA	Non-Practicing Allowance for Lawyers Commissioners and Advocates Serving at IPOA	Advice vide letter Ref.No:SRC/TS/18/33 Vol I(35) dated 8th March 2024
373	Ministry of Mining, Blue Economy and Maritimes Affairs	Request for Additional Mineral Rights Board Sitings	Advice vide letter Ref.No:SRC/TS/15 Vol.V(83) dated 24th June 2024
374	National Treasury	Allowances to Audit Committee Members in National and County Governments	Advice vide letter Ref.No:SRC/TS/15 Vol.V(77) dated 14th June 2024
375	NITA	Request for Approval for payment of Extraneous Allowance to Principal Industrial Trainer/Technical Assistant for Director General	Advice vide letter Ref.No.SRC/TS/15 Vol.V(61) dated 23rd May 2024

**Salaries and Remuneration Commission
Annual Reports and Financial Statements for the year ended 30 June 2024**

No.	Institution	Issue	Communication Reference and Date
376	Ministry of Health	Remuneration of the Social Health Authority Transition Committee and Secretariat	Advice vide letter Ref.No:SRC/TS/19(116) dated 23rd April 2024
377	Kenya Railways Corporation	Guidance on meal allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(194) dated 14th March 2024
378	Kenya Wildlife Service	Request for review of Remuneration and Benefits for the job of Director General, KWS Job Grade 1	Advice vide letter Ref.No:SRC/TS/18/23(11) dated 14th March 2024
379	KNEC	Request for review of Job Evaluation results an upgrading and Review of Salaries for the CEO and Staff of KNEC	Advice vide letter Ref.No.SRC/TS/24/18/55(25) dated 10th July,2024
380	The National Treasury	State Officers and Public Officers Motors and Car Loan Scheme	Advice vide letter Ref.No:SRC/TS/41 Vol.I(55) dated 20th May 2024
381	County Government of Wajir	Clarification of Commuter Allowance for the Public Service Board	Advice vide letter Ref.No:SRC/TS/29/46 Vol.I(33) dated 19th March 2024
382	Jacob Pkerio Lorema	Appeal for Pensions Increase for Government Pensioners from the currently earned 3% of July 2005 6,800 to 15,000 Minimum pensions earnings for common cadres retirees	Advice vide letter Ref.No:SRC/TS/5(59) dated 13th March 2024
383	Burure Protas Range	Commuter Allowance Concern	Advice vide letter Ref.No:SRC/TS/29/27 Vol.I(25) dated 12th March 2024
384	Open University of Kenya Council	Approval for Terms of Service for OUK Senior Management	Advice vide letter Ref.No:SRC/TS/10 Vol.III(108) dated 19th March 2024
385	Kenya Biovax Institute Limited	Request for payment of Taskforce Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.V(73) dated 18th June 2024
386	Kenyatta Odiwuor Advocates	Request for provision of Rationale for Approval of Special Legal Allowance, Salary Market adjustment and Robe Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(191) dated 22nd March 2024
387	Tourism Promotion Fund	Request for responsibility/extraneous allowance officers attached to the office of the Chief Executive Officer	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(195) dated 19th March 2024
388	Kenya Seed Company	Commuter Allowance for Job Grade 2,3 and 4	Advice vide letter Ref.No:SRC/TS/15 Vol.V(8) dated 30 April 2024
389	Kenya Seed Company	Extraneous Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(203) dated 4th April 2024

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No.	Institution	Issue	Communication Reference and Date
390	County Government of Kwale	Seeking Clarification	Advice vide letter Ref.No:SRC/TS/19(116) dated 23rd April 2024
391	Ministry of Tourism and Wildlife	Request to pay allowances to the advisory Committee on the Transfer of Amboseli National Park to the County Government of Kajiado	Advice vide letter Ref.No.SRC/TS/15 Vol.V(104) dated 28th June 2024
392	Ministry of Interior and National Administration	Request for Disability Guide Allowance for Berly Chebon	Advice vide letter Ref.No:SRC/TS/29/8(74) dated 8th April 2024
393	County Assembly of Meru	Request for Information on the Benefits/Remuneration Payable to Police Officers Attached to the County Assembly	Advice vide letter Ref.No:SRC/TS/29/26(35) dated 4th April 2024
394	Kirinyaga County Government	Payment of Commuter Allowance for Public Service Board Members	Advice vide letter Ref.No:SRC/TS/26/15 Vol.I(41) dated 9th April 2024
395	County Government of Kajiado	Clarification on Special and House Allowances	Advice vide letter Ref.No:SRC/TS/29/10 Vol.I(40) dated 25th April 2024
396	Boniface Simiyu	Risk Allowance for Medical Lab Officers	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(200) dated 4th April 2024
397	James Gichuhi	Pension Non-Payment	Advice vide letter Ref.No:SRC/TS/5 Vol.I(58) dated 3rd April 2024
398	Migori Government	Remuneration of Members of the County Revenue Authority	Advice vide letter Ref.No:SRC/TS/29/27(27) dated 9th April 2024
399	Homa bay County	Request for Advisory on Speakers Staff	Advice vide letter Ref.No:SRC/TS/29/8(73) dated 8th April 2024
400	Communication s Authority of Kenya	Non-Practicing Allowance in Public Service	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(211) dated 9th April 2024
401	County Government of Bungoma	Payment of Allowances to legal staff in the Office of the County Attorney	Advice vide letter Ref.No:SRC/TS/29/3 Vol.I(57) dated 18th April 2024
402	Maranga Saranga	Guide Allowance	Advice vide letter Ref.No:SRC/TS/29/34/Vol.I(37) dated 26th April 2024
403	County Government of Uasin Gishu	Extraneous Allowance for staff at Huduma Kenya Centres	Advice vide letter Ref.No:SRC/TS/15 Vol.V(76) dated 13th June 2024
404	County Government of Nyamira	Advisory opinion on payment of Acting Study Leave Allowance	Advice vide letter Ref.No.SRC/TS/29/34 Vol 1(39) dated 14th June 2024
405	Ministry of Agriculture and	Justification for payment of Risk Allowance to all Lecturers	Advice vide letter Ref.No:SRC/TS/15 Vol.V(12) dated 2nd May 2024

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

No.	Institution	Issue	Communication Reference and Date
	Livestock Development	and Instructors in Training Institutes	
406	Baringo County Government	Clarification on Payment of non practising allowance to legal officers employed by the County Government	Advice vide letter Ref.No:SRC/TS/29/1 Vol.I(22) dated 30 April 2024
407	Kenya Utalii College	Remuneration for a personal guide for a public officers living with disability	Advice vide letter Ref.No:SRC/TS/15 Vol.V(16) dated 3rd May 2024
408	Uasin Gishu County Assembly	House Benefit for Hon. Speaker of the County Assembly	Advice vide letter Ref.No:SRC/TS/29/44 Vol.I(14) dated 2nd May 2024
409	KALRO	Remuneration for a personal guide for a public officers living with disability	Advice vide letter Ref.No:SRC/TS/24/4 Vol.III(135) dated 3rd May 2024
410	Office of the Director of Public Prosecutions	Request for hardship allowance	Advice vide letter Ref.No:SRC/Ts/15 Vol.V(62) dated 2nd May 2024
411	Kenya Investment Authority	Extraneous Allowance	Advice vide letter Ref.No.SRC/TS/15 Vol.IV(57) dated 21st May 2024
412	Retirees Benefits and Claims Welfare Association of Kenya	Consideration of public sector retirees as an economic growth segment of the society that requires tapping	Advice vide letter Ref.No:SRC/TS/15 Vol.I(57) dated 7th May 2024
413	Uasin Gishu CPSB	Payment of prosecutorial allowances to legal practitioners in the Officer of the County Attorney	Advice vide letter Ref.No:SRC/TS/29/44 Vol.I(15) dated 8th May 2024
414	Jasan Mwangi	DSA proposal Review	Advice vide letter Ref.No:SRC/TS.15/Vol.V(14) dated 2nd May 2024
415	Kapsabet Nandi Water and Sanitation Company	Advisory Opinion on payment of Board Allowances	Advice vide letter Ref.No.SRC/TS/29/32(15) dated 2nd April 2024
416	Anti FGM Board	Leave Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.V(51) dated 16th May 2024
417	Kaimosi Friends University	Health Risk Allowance IRO Clinical Officers	Advice vide letter Ref.NO:SRC/TS/15 Vol.I(19) dated 15th May 2024
418	Commission on Administrative Justice	Complaint by Hosea Oshombe Ikaroro against the Kenya Prison Services	Advice vide letter Ref.No:SRC/TS/29/42 dated 24th April 2024
419	Executive Office of the President	Review of club membership registration and subscription	Advice vide letter Ref.No.SRC/Ts/4/Vol.I(148) dated 19th June 2024

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No.	Institution	Issue	Communication Reference and Date
420	County of Tharaka Nithi	Advisory on commuter and Travel Allowance for county attorney and CECM in the absence of official travel	Advice vide letter Ref.No:SRC/TS/29/41 Vol.I(67) dated 14th June 2024
421	Teachers Service Commission	Payment of Airtime Allowance to Audit Committee Members	Advice vide letter Ref.No.SRC/TS/25/Vol.1(43) dated 14th June 2024
422	County Government of Kiambu	Request for Advisory and Guidance on Allowances Payable to the Board Members of Municipal Boards	Advice vide letter Ref.No:SRC/TS/29/13 Vol.I(52) dated 22nd May 2024
423	Mputhia Loyford	Hearing Disability	Advice vide letter Ref.No:SRC/TS/18/22 Vol.I(55) dated 27th May 2024
424	National Gender and Equality Commission.	Request for circular on Extraneous Allowance	Advice vide letter Ref.No:SRC/TS/15 Vol.IV(62) dated 28th May 2024
425	Assets Recovery Agency	Request for Advisory Opinion on allowances and benefits for members of the assets recovery agency advisory board	Advice vide letter Ref.No.SRC/TS/15 Vol.VI(70) dated 10th June 2024
426	Retirement Benefits Authority Appeals Tribunal	Review of Remuneration and Sittings for the RBA Appeals Tribunal	Advice vide letter Ref.No:SRC/TS/5/Vol.1(66) dated 25th June 2024
427	County Government of Kajiado	Advice on Remuneration of Members of the Hospitals Boards and Health Facility Management Committees in Kajiado County	Advice vide letter Ref.No:SRC/TS/29/10(41) dated 7th June 2024
428	Micah Kungumwa	Visual Disability	Advice vide letter Ref.No:SRC/TS/18/22 Vol.I(56) dated 6th June 2024
429	Elgeyo Marakwet CPSB	Request for Advice on payment of Non-Practicing Allowance and Other Allowances to legal Officers	Advice vide letter Ref.No.SRC/TS/29/5(23) dated 12th June 2023
430	Coast Water Works Development Agency	Matching of Allowance-House and Commuter	Advice vide letter Ref.No.SRC/TS/15 Vol.V(82) dated 21st June 2024
431	Kenyatta University Teaching and Referral Hospital	Request for Approval for Airtime Allowance Rates for KUTRRH Staff	Advice vide letter Ref.No.SRC/TS/15 Vol.V(72) dated 12th June 2024

**Salaries and Remuneration Commission
Annual Reports and Financial Statements for the year ended 30 June 2024**

No.	Institution	Issue	Communication Reference and Date
432	County Assembly of Kitui	Clarification of Mileage Claim for MCAs	Advice vide letter Ref.No.SRC/TS/29/18 Vol.I(23) dated 25th June 2024
433	National Construction Authority	Payment of Commuter Allowance	Advice vide letter Ref.No.SRC/TS/15 Vol.V(80) dated 21st June 2024
434	Executive Office of the President	Request for Authority to pay Allowances to the Tribunal to inquire into the conduct of Hon .Justice Mohammed Noor Kullow	Advice vide letter Ref.No.SRC/TS/4(146) dated 14th June 2024
435	Kenya Literature Bureau	Payment of Responsibility Allowance to senior staff of Kenya Literature Bureau	Advice vide letter Ref.No:SRC/TS/15/Vol.V(85) dated 24th June 2024
436	George Ochieng	Payment of disability guide allowance for the hard of hearing	Advice vide letter Ref.No.SRC/Ts/15/Vol.V(13) dated 20th June 2024
437	Kenya Industrial Research and Development Institute	Entertainment Allowance for the Director General	Advice vide letter Ref.No.SRC/TS/41 Vol.1(48) dated 27th June 2024
438	Makueni County Public Service Board	Clarification on Health Workers Allowance for Psychological Counsellors	Advice vide letter Ref. No: SRC/TS/29/23(43) dated 28th June 2024
439	Macdonald Ouko Ogambi	Appeal for inclusion into remuneration for personal guide for public officers living with disabilities	Advice vide letter Ref.No:SRC/TS/18/22 Vol.I(61) dated 1 July 2024