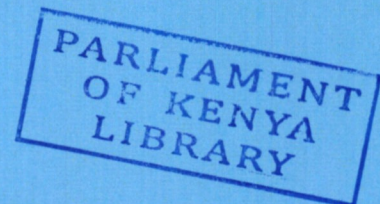
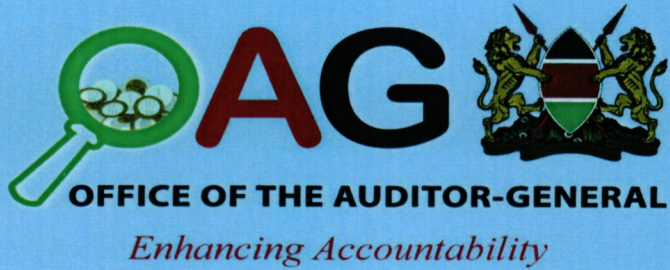

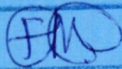


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY	
P. 2	
DATE: 10 MAY 2022	DAY: TUESDAY
TABLED BY: MAJORITY LEADER	
CLERK-AT-THE-TABLE:	

REPORT

OF

THE AUDITOR-GENERAL

ON

**SALARIES AND REMUNERATION
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2021**



Salaries & Remuneration
Commission
Rewarding productivity

SALARIES AND REMUNERATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 30 JUNE 2021

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

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ABBREVIATIONS AND ACRONYMS

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

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

1. KEY COMMISSION INFORMATION AND MANAGEMENT

1.01 Background information

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

1.02 Principal activities of the Commission

The mandate of the Commission as provided in the constitution 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.

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

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

1.03 Vision, Mission and Core Values

The Commission's Vision, Mission and Core Values are as tabulated below:

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

1.04 Key management

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

- a) Commission Secretary/Chief Executive Officer (CS/CEO)
- b) Directors
- c) Heads of departments
- d) Secretariat

1.05 Fiduciary management

During the fiscal period to 30 June 2021, the following members of the management team were charged with direct fiduciary responsibility:

- a) Mrs. Anne Gitau – Commission Secretary/CEO
- b) Ms. Margaret Njoka – Director, Corporate Services
- c) Dr. Hilary Patroba – Director, Remuneration Services

1.06 Fiduciary oversight arrangements

- a) Job Evaluation and Salary Structures Committee (JESSC)
- b) Wage Bill Management Committee (WBMC)
- c) Allowances and Benefits Committee (ABC)
- d) Audit, Risk and Compliance Committee (ARCC)
- e) Corporate Image and Stakeholder Management Committee (CISMC)
- f) Corporate Services Committee (CSC)
- g) Legal and Policy Framework Committee (LPFC)

1.07 Commission headquarters

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

1.08 Contacts information

Tel: +254 (20) 2710065/81

Tel: +254 794 587 903 / +254736712864

Email: info@src.go.ke

Website: <https://www.src.go.ke/>

Twitter – @srckenya: <https://bit.ly/2Rw2b0a>

Instagram – @srckenya: <https://bit.ly/30ZFzbH>

Flickr – srckenya: <https://bit.ly/3dsPcEV>

Facebook – @SRCKE: <https://bit.ly/3aJkVkB>

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

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

1.09 Commission Bankers

Principal Bankers

- a.) Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000, City Square-00200
Nairobi, Kenya
- b.) Co-operative Bank of Kenya
Upper Hill Branch
P.O. Box 30415, GPO-00100,
Nairobi, Kenya

1.1 Independent auditor

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

1.2 Principal legal adviser

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

1. CHAIRPERSON AND MEMBERS OF THE COMMISSION



Lyn Cherop Mengich

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

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





**Hon. Dalmas Otieno,
EGH**


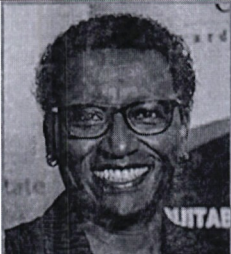
Hon. Otieno is a member of the Commission, nominated by the Public Service Commission, and chairs the Allowance and Benefits Committee of the Commission. He was first elected as the Member of Parliament (MP) for Rongo in 1988, and retained the seat until 2017. He served as Minister for Industrialization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

Hon. Otieno also had the honour of serving as Chairman of the African Ministers of Transport and Communications (1994-1996), and Chairman of the Establishment Committee of the Regional African Satellite Communication Organisation (1994). Hon. Otieno has served in various boards and parliamentary committees, including; Electricity Regulatory Board (1993-1994), Parliamentary Sessional Committee (1993- 1996), Parliamentary Public Investment Committee (1996-1997), and Inter-Parties Parliamentary Group Committee on Legal and Constitution Reforms (1997).

As the Minister for Public Service, Hon. Otieno spearheaded the establishment of SRC. He is also credited with the transformation of the Kenya Institute of Administration (KIA) into the Kenya School of Government (KSG). During this time, he moved the retirement age to 60 years; developed the Integrated Payroll and Personnel Database, Integrated Records Management System, Government Human Resource Information System, Framework for preparation of Schemes of Service, and Management Guides on Human Resource Planning and Policy Architecture; and established the Civil Servants Medical Scheme and Training Revolving Fund, among others.

	<p>He holds a Bachelor of Science Degree (Applied Economics) from Makerere University, Uganda. He has also undertaken post graduate (PG) courses in economics, insurance and finance at the University of Nairobi. Hon. Otieno has the following professional qualifications: Associate of the Chartered Insurance Institute, London; Fellow of the Chartered Insurance Institute by Examination; and Chartered Insurance Practitioner.</p>
 <p>Dr. Leah Mumbua Munyao</p>	<p>Dr. Mumbua is a member of the Commission, nominated by the Teachers Service Commission (TSC). She chairs the Corporate Image and Stakeholder Management Committee of the Commission.</p> <p>Dr. Mumbua is the immediate former pioneer Director of Academic Affairs (DAA) at KSG. While serving as the DAA, she strengthened the training by leading teams in the development of capacity building programmes for the national government, county governments and State corporations for public service transformation. She also strengthened the consultancy, research and advisory mandate of KSG by developing policies and procedure manuals for internal capacity of faculty.</p> <p>Dr. Mumbua is an educationist with over 30 years of experience in education management and planning. She has an in-depth understanding and experience in corporate governance, programme development, implementation, and review process. Dr. Mumbua possesses remarkable wealth of experience in strategic leadership in specialised training institutions in the public and private sector. While serving as the Director of the Kenya Institute of Management, she successfully spearheaded the transformation process leading to the establishment of the Management University of Africa, where she served as the pioneer Director, Institutional Development and Quality Assurance and Registrar, Academic and Student Affairs.</p> <p>Dr. Mumbua holds a Bachelor of Education – Arts (Kenyatta University), Master’s Degree in Education Administration and Planning, University of Nairobi (UoN), Master’s Degree in Business Administration (ESAMI Business School) and Doctor of Philosophy (PhD) - Education Administration and Planning (Catholic University of Eastern Africa), with a focus on quality assurance management. She also holds a Certificate in Global Diplomacy (Diplomacy in the Modern World) from University of London.</p>
	<p>Mr. Monyoncho is a member of the Commission, nominated by the Defence Council. He chairs the Wage Bill Management Committee of the Commission. Mr. Monyoncho has over 20 years of experience in senior management in both public and private sector, having worked with SRC where he rose to Director of Research, Compliance, Policy and Planning. He also worked at the Kenya National Bureau of Statistics, where he rose to a Technical Manager.</p> <p>Further, he worked with the Kenya Integrated Household Budget Survey Programme as a Logistics and Administration and Research</p>

<p>John Kennedy Monyoncho</p>	<p>Manager, with the Nairobi Securities Exchange as an Administration Officer, and with the Ministry of Finance and Economic Planning as a Technical Assistant to the Economic Secretary. Mr. Monyoncho is currently pursuing a PhD at the UoN. He holds a Master of Business Administration (MBA) in Finance, Bachelor's Degree in Economics from UoN, and a Bachelor of Science Degree in Statistics from Poona University, India.</p>
 <p>Margaret Sawe</p>	<p>Ms. Sawe is a member of the Commission, nominated by the Senate on behalf of the county governments. She has vast experience in the field of HR, having worked in various organisations. These include; the County Government of Uasin Gishu as County Executive Committee Member (2013–2017), Sian Agriflora Limited as the Group HR Manager (2009-2013), Chevron(K)/Caltex, International Committee of the Red Cross (ICRC), and the Unga Limited.</p> <p>Her achievements in the organisations she served include; improvement of employee relations, development of organisational structures, HR policies and strategies in line with the organisations' strategic plans, preparing and executing budgets for HR operations and providing advisory services on HR issues. Ms. Sawe is a licensed HR practitioner.</p> <p>She holds a Master's Degree in Business Administration, UoN; PG Diploma, IHRM; and a Bachelor Education (Home Economics) Degree from Kenyatta University.</p>
 <p>Nelly Peris Ashubwe</p>	<p>Commissioner Ashubwe is a member of the Commission, nominated by the Central Organization of Trade Unions (COTU). She chairs the Legal and Policy Framework Committee of the Commission. Commissioner Ashubwe is an advocate of the High Court of Kenya, and formerly a Managing Partner at Eshiwani Ashubwe and Company Advocates LLP, where she represented clients in high stakes in employment and labour related matters, especially trade unions in Kenya.</p> <p>Some of her clients included, subsidiary companies of Export Processing Zone (EPZ), such as the EPZ Africa Apparels, EPZ Supra Textiles, EPZ Sunflag, EPZ Alliance Garments, COTU, Kenya Plantation and Agricultural Workers Union, Kenya County Government Workers Union, Kenya Shoe and Leather Workers Union and Kenya National Union of Nurses.</p> <p>She trained as a pupil at J. A. Guserwa and Company Advocates, where she later became an Associate. She is passionate about the rights of children, and has co-authored a book with the Kenya Literature Bureau titled, 'Child Rights and Child Protection (ECDE Diploma)'. In addition, through her law firm, she has trained a number of lawyers who have undertaken their pupillage under her tutelage and guidance.</p> <p>Commissioner Ashubwe holds a Diploma in Law from the Kenya School of Law, Law Degree from the UoN and a Bachelor of Education</p>

	<p>Degree from Kenyatta University. She has grown to become a mother, mentor, educationist and philanthropist, among many things. A gourmet in her own right, her world takes a different trajectory when she engages in culinary explorations.</p>
 <p>Dr. Amani Yuda Komora</p>	<p>Dr. Komora is a member of the Commission, nominated by the Federation of Kenyan Employers. He chairs the Job Evaluation and Salary Structure Committee of the Commission. Dr. Komora was previously the General Manager of Human Resources and Administration at the Kenya Ports Authority (KPA), having risen from the position of Head of HR.</p> <p>He has also worked at the Kenya Revenue Authority (KRA), where he rose through the ranks from Graduate Trainee to Assistant Commissioner Human Resources. Some of his notable achievements include: he played a key role in managing the transition from the Anti-Corruption Police Unit to the Kenya Anti-Corruption Commission and midwifed the transition to the now Ethics and Anti-Corruption Commission (EACC). Further, he was also a Member of the National General Wages Council of the Minister for Labour, Social Security and Services under the Labour Relations Act, 2007.</p> <p>Dr. Komora holds a PhD in HRM, Master of Science (MSc.) in HRM, a Bachelor of Arts Degree (Anthropology/Sociology), and a Higher Diploma from the former Institute of Personnel Management, Kenya. He was a member of the IHRM and served in the Governing Council of IHRM, and was also a Chairman of the College of Human Resource Management.</p>
 <p>CPA. Sophie Moturi, MBS</p>	<p>CPA. Moturi is a member of the Commission, nominated by the Association of Professional Societies in East Africa (APSEA). She chairs the Corporate Services Committee of the Commission. She is currently a Trustee of the Kenya Professionals Development Fund of APSEA.</p> <p>She was a board member of the Public Sector Accounting Standards Board, Kenya, a Governing Council Member of the International Leadership University, and Trustee in Micro Enterprises Support Programme Trust. Others include, Chairperson of the Association of Women Accountants of Kenya, Treasurer and Council Member in APSEA representing the Institute of Certified Public Accountants of Kenya (ICPAK), member of the Professional Standards Committee of ICPAK and Chairperson of the Nyeri County Executive Audit Committee, among others. CPA. Moturi is 59 years old.</p> <p>In addition, CPA. Moturi has worked as a Country Director and Finance and Administration Manager for non-governmental organisations; and for Price Waterhouse as Auditor and Accountant. CPA. Moturi holds a Master's Degree in Banking and Finance (Microfinance) and a Bachelor of Commerce (Accounting Option) Degree. She is a Certified Public Accountant and a member of ICPAK and the Association of Women Accountants of Kenya.</p>
	<p>Hon. Amina Abdalla is a Member of the Commission, nominated by the Parliamentary Service Commission. She holds a Master's Degree</p>



**Hon. Amina A. Abdalla,
CBS**

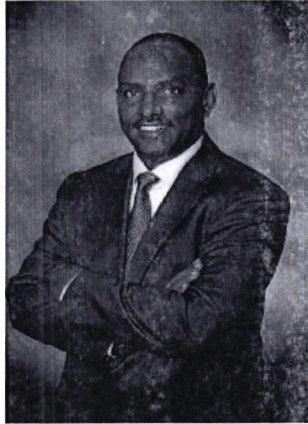
in International Development from Cornell University, USA, and has over 25 years of experience in public sector oversight and international natural resources management. Hon. Abdalla served for three consecutive terms as a nominated MP for the period 2003-2017.

She has also worked at the International Union for the Conservation of Nature (IUCN) as the Regional Projects Coordinator covering ten countries of the greater Horn of Africa, as well as at GTZ. Hon. Abdalla was a member of the Parliamentary Select Committee on the constitution that midwifed the Constitution of Kenya (CoK), 2010, and the inaugural Committee on the Implementation of the Constitution. In the 10th Parliament, she served as the first Chair of the Committee on Delegated Legislation, following the passing of her motion calling for the establishment of the committee.

In the 11th Parliament, Hon. Abdalla served as the Chair of Committee on Environment and Natural Resources where she successfully led the review and enactment of natural resources sector legislation in line with the five-year deadline set in the CoK, 2010. Hon. Abdalla has two Acts of Parliament to her credit, namely, the Statutory Instrument Act (2013) and the National Authority on the Campaign Against Alcohol and Drug Abuse Act (2013), which she sponsored as private members' bills.

In recognition of Hon. Abdalla's contribution to legislative reforms in the natural resources sector, she was decorated with the Award of the Chief of the Burning Spear (CBS) First Class. The Ministry of Water and water sector stakeholders recognised her as a water sector Ambassador for her leadership in the enactment of the Water Act 2016. She was also recognised as the first National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) heroine on the fight against drug abuse for her role in the anchoring of NACADA into law.

Hon. Abdalla has served as a member of presidential tribunals investigating the conduct of a Supreme Court Judge and a High Court Judge. Hon. Abdalla has consulted nationally and internationally on improving legislative effectiveness and on natural resource policy development.



Hon. Amb. Ukur Yatani Kanacho EGH

Hon. Amb. Ukur Yatani Kanacho has more than 27 years of experience in public administration, politics, diplomacy and governance in public sector since 1992. Before his appointment as Cabinet Secretary for the National Treasury and Planning (NT&P), he served as the Cabinet Secretary for Labour and Social Protection since January 2018. Between the years 2006-2007, while MP for North Horr Constituency; he also served as an Assistant Minister for Science and Technology.

At the height of his career (March 2013-August 2017), he served as a pioneer Governor of Marsabit County, the largest county in Kenya. Between June 2009 and October 2012, he served as Kenya's Ambassador to Austria with accreditation to Hungary and Slovakia and Permanent Representative to the United Nations (UN) in Vienna. In this position, he aggressively pursued and advanced Kenya's foreign interests.

He held senior leadership positions at various diplomatic and international agencies such as, the International Atomic Energy Agency, UN Organization on Drugs and Crimes, UN Industrial Development Organization, Vice Chairperson of UN Convention Against Transnational Organised Crime, Vice President of Convention on Crime Prevention and Criminal Justice, and chair of the African Group of Ambassadors, among others. Between 1992 and 2015, he served in different positions in Kenya's public administration, including a District Commissioner, where he sharpened his management and administrative skills.


He has a Master of Arts in Public Administration and Public Policy, University of York, United Kingdom; and a Bachelor of Arts in Economics, Egerton University, Kenya.



Professor Margaret Kobia PhD, MGH

Professor Kobia is the Cabinet Secretary, Ministry of Public Service, Youth and Gender (MPSY&G). Previously, she was the Chairperson of the Public Service Commission (PSC) and Vice Chair Judicial Service Commission (JSC). She is an Associate Professor of Management and Entrepreneurship.

As the Chairperson of the PSC, she provided strategic leadership on policy direction regarding HR management and development in the public service. Prior to joining PSC, she was the founding Director General of KSG. Between 2005 and 2013, she served as the Director/CEO of the KIA and made a profound contribution in transforming the institution into a truly modern Management Development Institute leading to the institute's elevation to KSG. Professor Kobia has taught management, entrepreneurship and research methods at university level. Between 2011 and 2016, Professor Kobia served as the Chief Editor of the refereed African Journal of Public Administration and Management.

	<p>In recognition of her distinguished service and contributions to national development, she was awarded the Order of Grand Warrior (OGW), and First Class Order of Chief of Burning Spear (CBS) by the President of Kenya in 2007 and 2009, respectively. Professor Kobia was the winner of the Commonwealth Gordon Draper Award 2010 for her strong leadership and outstanding contributions in improving public administration in the Commonwealth.</p> <p>In 2011, she was honoured by the American Biographical Institute for her dedication and contribution to management in the public service. In 2014, she won a regional recognition as Africa’s most influential woman in business and government, awarded by CEO Magazine of South Africa. In 2016, she was awarded the highest Head of State Honours of Moran of Golden Heart (MGH) for her strong excellent leadership in public service. Professor Kobia sits on a number of public service management boards.</p> <p>At the international level, she is a member of the UN Committee of Experts on Public Administration, that advises UN Economic and Social Council; Vice President of the Commonwealth Association of Public Administration Management; member of the International Commission on Accreditation of Public Administration Education and Training Programmes; and Co-chair of the Effective Institutions Platform. As an active academic, Professor Kobia supervises PhD research students. Her research interests include: public service reforms, performance management training and knowledge management. Professor Kobia holds a PhD in HR Education, University of Illinois; M.Ed., Kenyatta University; and B.Ed., UoN.</p>
 <p>The Attorney General - Honourable Justice (Rtd) Paul Kariuki Kihara, EGH</p>	<p>The Hon. Justice (Rtd) Paul Kariuki Kihara was sworn in April 2018 as the 7th Attorney General of the Republic of Kenya. Previously, he served as President of the Court of Appeal of Kenya from 2013 to 2018. Moreover, he has served as Director of the Judiciary Training Institute, Judge of the High Court of Kenya, and Principal and CEO of the Kenya School of Law.</p> <p>Justice (Rtd) Kihara has led a distinguished legal career, having made noteworthy contributions, in particular, the transformation of Kenyan courts through the engineering of the blueprints that culminated in the Court of Appeal Bill and the Strategic Plan for the Court of Appeal in Kenya. His legal proficiency also extends to civil, commercial and electoral court divisions of which he has considerable expertise.</p> <p>He is an Honorary Legal Advisor of the Anglican Church of Kenya and holds membership in the Law Society of Kenya; The Commonwealth Lawyers Association; The International Bar Association; and the Lawyers International Services Agency, USA. Justice (Rtd) Kihara attained his Bachelor of Law Degree from UoN and holds a PG Diploma in Law from the Kenya School of Law.</p>



**Anne Rwamba Gitau,
MBS**

Mrs. Gitau is the Commission Secretary/CEO, 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.

She is a respected HR professional and leader with over ten years of comprehensive HR experience ranging from the private to the public sector, and with diverse and solid experience ranging from HR consultancy to HR management.

Mrs. Gitau is currently pursuing a PhD in Organizational Development at UoN. She also has a Master's Degree in Business Administration from UoN and a Bachelor of Education Degree from Egerton University. Mrs. Gitau worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank.

2. MANAGEMENT TEAM

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

3. CHAIRPERSON'S STATEMENT

The public service wage bill, in absolute terms, has been on an upward trend, resulting from expansion of services to the citizenry and higher pay to employees. Expansion of public service coverage will continue in the context of achieving the Big Four Agenda and other sustainable development goals. The wage bill, therefore, will continue to rise in an environment of revenue and financing constraints and the need for higher public investment. Competing expenditures require a strong focus on government spending efficiency, including the wage bill.

During the financial year, the Commission's activities focused on an affordable and fiscally sustainable wage bill, as well as other pay determination principles as set out in Article 230 of the constitution and SRC Act, 2011. The other principles are; attraction and retention of requisite skills, recognition of performance and productivity, fairness and transparency and equal pay for work of equal value.

In its role as an actor and coordinator of the 8th Summit, the Commission, in collaboration with other actors, focused on the implementation of the National Wage Bill Conference resolutions. The resolutions are expected to contribute to a fiscally sustainable wage bill through; improved fiscal space to accommodate a growing wage bill; prudent use of public resources; stable labour environment; efficient and effective public service that is accountable to the citizens; improved delivery of the government agenda through a robust performance management; productivity and reward strategy; and a public service culture that espouses the national values.

Significant progress has been made in five resolutions, whilst the remaining nine are at different stages of implementation. Pursuant to these resolutions, the Commission implemented all the resolutions to which it was assigned as the lead actor. These are; Remuneration and Benefits Policy Guideline, Allowances Policy guideline and Rewarding Performance and Productivity Policy Guideline.

Further, the Commission commenced on the Third Public Service Remuneration Review Cycle for the period 2021/22 – 2024/25, in order to review and set remuneration and benefits for State officers and advise other public officers on remuneration and benefits. To inform the review, the Commission undertook a job evaluation exercise and carried out salary surveys.

Subsequently, the Commission advised the public service to freeze salary structures for the next two financial years. The advice was informed by affordability and fiscal sustainability of the public service wage bill, in view of the impact of Covid-19 on the economy. After the two-year freeze period, the Commission will review the situation and advice on the remuneration and benefits for the remaining two years.

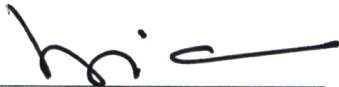
Overall, the Commission activities during the year saw a positive impact on; attraction and retention of requisite skills in the public service at 95 per cent retention rate, equal pay for work of equal as a result of implementation of job evaluation results, fairness and transparency through continuous engagement with stakeholders, and recognition of performance and productivity through the development of performance and productivity guidelines.

Whereas significant progress has been made in equal pay for work of equal value, the Commission will continue to progressively harmonise pay structures towards the realisation of this principle. Affordability and fiscal sustainability of the wage bill continues to be a challenge. The Commission initiated strategies to address this going forward, key among this being the Allowances Policy Guideline.

I acknowledge all our stakeholders, who participated in numerous physical and virtual webinars, workshops and clinics, for their valuable contribution to the Commission as it implements its mandate. On behalf of the Commission, I assure all stakeholders of our continued and unwavering focus towards the national goals.

I also extend my sincere gratitude and deep appreciation to the members of the Commission and Secretariat staff for ensuring that the Commission met its obligations and mandate.

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



Mrs. Lyn C. Mengich
Chairperson

Date: 7th March, 2022

4. REPORT OF THE CHIEF EXECUTIVE OFFICER

The Commission looks back in appreciation for realising several key activities in the financial year 2020/2021, in line with its second Strategic Plan 2019/20 – 2023/24. During the financial year, the Commission remained committed to working with its stakeholders. To build synergistic relationships, the Commission strengthened stakeholder consultative meetings, stakeholder and public participation, and held webinars, workshops, and media and social media engagements, with the resultant creation of awareness and sensitisation.

The Commission re-adjusted its *modus operandi*, following the impact of the Covid-19 pandemic. With appropriate steps taken during work-from-home and other steps to mitigate the spread of the pandemic, and with the necessary supervision put in place, the Commission ensured its annual work plan was implemented up to 86 per cent.

Key among the achievements of the Commission was on the execution of the Third Public Sector Remuneration Review Cycle for the period 2021/22 – 2024/25. This major exercise covered new jobs and jobs that had significantly changed since the last job evaluation in the public sector. To achieve buy-in by the public sector, SRC undertook several stakeholder engagements to achieve a clearer understanding of their role and secure critical support throughout the exercise.

Salary surveys were also undertaken to provide information on the current compensation levels and trends. The outcome of these tasks was the job grading results and a two-year freeze on review of the basic salary structures, and allowances and benefits paid in the public sector in the financial year 2021/2022 – 2022/23 due to negative effects of the Covid-19 pandemic on the economy. The Commission also commenced a job evaluation exercise for State officers, and which shall also be completed by the end of the financial year.

Looking at automation, the Commission developed a prototype compliance check system to enhance the Commission's coverage of compliance across the public sector. The system, which is expected to be undertaken through an online portal, will roll out fully in the next financial year. It will provide a channel for feedback mechanism between the Commission and public institutions, and a channel for data collection on compliance from public institutions.

To achieve transparency, accountability, equity and fairness in payment of allowances and benefits, and to ensure affordability and fiscal sustainability of wage bill in the public sector, SRC developed a draft Allowances and Benefits Policy Guideline, 2020.

Further, the Commission revised the Public Service Remuneration and Benefits Policy Guideline, 2015, which elaborates the principles that govern determination of remuneration and benefits, and policy objectives on public sector remuneration. These two policy guidelines were subjected to public participation, and SRC received substantial input from stakeholders. The policy guidelines are being finalised and will be released for implementation in the coming year.

As part of promoting closer collaborations with key institutions and ensuring compliance on SRC's advisories, the Commission reviewed Memorandum of Understanding for potential engagement with the Office of Auditor General and EACC on matters of mutual benefit and interest.

In the spirit of humanity and support to the most vulnerable sections of our society, SRC undertook two Corporate Social Responsibility initiatives by firstly, providing financial and in-kind donations to a vulnerable boxing club in Kibera, and secondly, engaged in an environmental conservation initiative where over 1,000 tree seedlings were grown at Lenana School.

In partnership with NTV and other high level stakeholders in the public and private sector, the Commission participated in the virtual Nation Leadership Forum, where it reflected three key thematic areas on; the public sector wage bill, allowances and benefits, and performance and productivity. The fora, which had wide viewership, highlighted the progress, challenges and way forward in these key thematic areas of the Commission.

The Commission's final approved budget of Ksh 459.73 million compares with Ksh 450.36 million in the financial year ended 30 June 2020, which is an increase of Ksh 9.37 million (2.08%). Further, the Commission incurred a total of Ksh 441.79 million in actual expenditure, which translates to a positive absorption rate of 96.1 per cent, enabling SRC to achieve a high implementation rate for its planned activities for the financial year.

I sincerely thank our stakeholders and partners for their continued support and collaboration throughout the financial year. In particular, I commend the World Bank for the technical and consultancy support it accorded the Commission.

Finally, I acknowledge the Chairperson, Members of the Commission and Secretariat staff for their collective effort, dedication, commitment and reliance in propelling SRC towards meeting its constitutional mandate.



Mrs. Anhe R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 7th March 2022

5. REVIEW OF SALARIES AND REMUNERATION COMMISSION PERFORMANCE FOR THE FINANCIAL YEAR 2020/2021

Section 81 Sub-section 2(f) of the Public Finance Management (PFM) Act, 2012, requires the Accounting Officer to include, in the financial statements, a statement of the Commission's performance against predetermined objectives.

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

KRA 1: Fiscal sustainability of public service wage bill

KRA 2: Remuneration and benefits

KRA 3: Policy and legal framework

KRA 4: Collaboration and partnerships

KRA 5: Institutional capacity

The Commission developed its annual work plans based on the above five KRAs. The assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The achievement of the performance targets set for the Financial Year (FY) 2020/2021 is as below:

Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
KRA 1: Fiscal sustainability of public service wage bill	To contribute to achieving and maintaining an affordable and fiscally sustainable remuneration regime	Approved frame work	Develop a framework for implementation of the 8th Summit Resolutions on the National Wage Bill Conference (NWBC), 2019.	The Commission developed the governance framework to coordinate implementation of the 8th Summit resolutions. An inter-governmental multi-agency team was established to implement the resolutions of the NWBC 2019.
		Contributory pension scheme	Collaborate with stakeholders for implementation of the contributory pension scheme	The activity was finalised and rolled out by the NT&P in January 2021.
		Performance and Productivity recognition Framework and Policy Guideline	Develop a framework and policy guideline for recognising performance and productivity	Draft framework was developed and is awaiting stakeholder input.
	To contribute to achieving	Advice on Collective	Review CBA requests	11 CBAs were reviewed in line

Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
KRA 2: Remuneration and Benefits	equitable, affordable and fair remuneration and benefits	Bargaining Agreements (CBAs)	presented to the Commission in line with the Service Delivery Charter	with SRC guidelines.
	To enable the public service to achieve equitable, affordable and fair remuneration and benefits	No. of public service institutions sensitised on job evaluation (JE)	Capacity build the public service on JE	The Commission carried out sensitisation on JE and a total of 433 institutions were sensitised.
		% of JE requests processed	Carry out JE on all jobs as requested by public institutions	The Commission evaluated all jobs as were requested by institutions and developed a grading structure and harmonisation framework to guide the process.
		Reviewed JE policy guidelines	Review JE guidelines and circulate to the public service	Guidelines were reviewed and circulated
		Allowance and Benefits Policy Guideline	Develop policy guideline on Allowances and Benefits	The policy guideline was developed and is awaiting stakeholder input and public participation
KRA3 Policy guidelines and legal frame work	To reinforce the Commission's mandate	Concept paper and inception report on Public Service Remuneration and Benefits (PSRB) Policy guidelines	Review PSRB Policy Guideline	Terms of Reference (ToR) for short term consultancy for the revision of the PSRB Policy Guideline were developed and approved
KRA 5 Institutional capacity	To institutionalise corporate governance	Approved policies, procedure manuals and service charters	Develop and review policies and procedure manuals. Reviewed institutional, departmental and directorate service charters	Service charters for all departments and directorates were developed and approved

Strategic Pillar	Objective	Key Performance Indicators	Planned Activities	Key Achievements
		Financial reports forwarded to the NT&P and Office of the Auditor General (OAG) within the stipulated timelines	Compliance with PFM Act, 2012, and PFM Regulations, 2015	Financial reports were prepared in line with the relevant regulations and forwarded to the NT&P and OAG within the stipulated timelines
	To enhance the Commission's financial ability to discharge its mandate	Commission activities funded	Engage the government and development partners to fund the Commission's activities	Funding was secured from the NT&P. The Public Finance Management Reforms (PFMR) project supported the Commission by funding some of the activities
	To build a versatile, competent, highly performing and motivated workforce	Approved career planning strategy and career progression strategy	Develop a robust career planning and management strategy	Career guidelines were developed, approved and implemented
	To enhance operational efficiency	Leverage on technology	Automate business processes	The Commission commenced the process of automating JE through procurement of a JE system. Additionally, an automated compliance checks system was procured to ease submission of data by public service institutions.

7. CORPORATE GOVERNANCE STATEMENT

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

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

7.1 Responsibilities

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

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

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

7.2 Role of the Chairperson

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

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

7.3 Role of the Commission Secretary

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

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

7.4 Commission structure and composition

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

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

7.5 Members of the Commission Remuneration

The Commission and its Committees meet regularly in accordance with weekly and monthly schedules. Following the miscellaneous amendment to SRC Act, 11 Members are serving on a full time basis earning a salary from the Consolidated Fund Services (CFS), while the three ex-officio Members earn a sitting allowance for meetings they attend up to a maximum of eight meetings per month.

7.6 Commission meetings and 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 ToR, without abdicating its ultimate responsibility. The ToR clearly identify matters reserved for the Commission and Committees. The Committees make recommendations to the Commission for consideration and adoption/resolution.

The membership and chairmanship of the Committees is regularly reviewed by the Commission, which is responsible for filling any vacancies. The Commission is cognisant of the fact that collectively, Members have sufficient qualifications and experience in fulfilling the duties of the respective Committees. The Committees' Chairpersons appraise the Commission meetings of their activities on a regular basis, through oral and/or written reports. The agenda items for the Commission meetings are set in consultation with the Chairpersons of the Committees.

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

a) Wage Bill Management Committee

The Wage Bill Management Committee (WBMC) was in charge of matters related to the national wage bill management, so as to ensure the total public wage bill is sustainable, and the preparation of remuneration guidelines towards achieving a sustainable wage bill. It was chaired by John K. Monyoncho. Members included, CPA. Sophie Moturi and Nelly P. Ashubwe. The Committee held a total of 20 meetings during the year under review.

b) Job Evaluation and Salary Structures Committee

The Job Evaluation and Salary Structures (JESSC) Committee was in charge of the development and implementation of a robust policy framework for JE in the public service, the development and support to the implementation of JE guidelines, and the provision of oversight in the review of JE reviews. It was chaired by Dr. Amani Y. Komora, with Dr. Leah M. Mumbua and Catherine Wahome as Members. The Committee held 17 meetings during the year under review.

c) Legal and Policy Framework Committee

The Legal and Policy Framework Committee (LPFC) was charged with ensuring that legislation, regulations and guidelines are in accordance with the Commission's constitutional mandate and provide guidance on alternative dispute resolution mechanisms, among others. It was chaired by Nelly P. Ashubwe, with, John K. Monyoncho and Christine Agimba as Members. The Committee held 10 meetings during the year under review.

d) Corporate Image and Stakeholder Management Committee

The mandate of the Corporate Image and Stakeholder Management Committee (CISMC) was to develop and approve a stakeholder engagement strategy with supporting processes to manage communications to stakeholders. Dr. Leah M. Mumbua chaired the Committee, with Dr. Amani Y. Komora, Hon. Dalmas A. Otieno, and Margaret Sawe as Members. The Committee held 16 meetings during the year under review.

e) Corporate Services Committee

The mandate of the Corporate Services Committee (CSC) included, but not limited to, overseeing the development and implementation of the Commission's strategic plan, providing oversight and governance on issues pertaining to administration, HR management and financial services. It was chaired by CPA. Sophie Moturi, with Members being, Dr. Leah M. Mumbua, Margaret Sawe and Hon. Amina A. Abdalla. The Committee held 25 meetings during the year under review.

f) Audit, Risk, and Compliance Committee

The Audit, Risk and Compliance Committee (ARCC) mandate was to examine internal and external audit reports, review the Commission's financial statements, risks and internal controls and compliance. CPA. Jane Muthaura chaired the Committee. Other Members included, CPA. James Sambu, Dr. Amani Komora and Hon. Amb. Ukur Yatani. Both CPA. Muthaura and CPA Sambu are independent Members serving on part-time basis. The Committee held 17 meetings during the year.

g) Allowances and Benefits Committee

The mandate of the Allowances and Benefits Committee (ABC) was to advise on the allowances and benefits payable in the public service and provide oversight in development, and make recommendations to the Commission on policy guidelines direction on allowances in the public service. Hon. Dalmas A. Otieno chaired the Committee, with other Members being, CPA. Sophie Moturi, Dr. Julius Muia and Margaret Sawe. The Committee held 22 meetings during the year.

During the year, the Commission held 233 meetings comprising 112 Commission meetings and 121 Committee meetings, as reflected in the table below.

No	Name	COMM	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
1	Lyn Cherop Mengich	109	Not Applicable (N/A)	N/A	N/A	N/A	N/A	N/A	N/A
2	Hon. Dalmas Otieno, EGH	92	N/A	N/A	N/A	0	N/A	N/A	0
3	Dr. Leah Mumbua Munyao	94	N/A	12	N/A	13	18	N/A	N/A
4	John Kennedy Monyoncho	99	20	N/A	9	N/A	N/A	N/A	N/A
5	Margaret Sawe	94	N/A	N/A	N/A	14	21	N/A	22
6	Nelly Peris Ashubwe	108	18	N/A	10	N/A	N/A	N/A	N/A
7	Dr. Amani Yuda Komora	100	N/A	17	N/A	15	N/A	9	N/A
8	CPA. Sophie Moturi, MBS	98	8	N/A	N/A	N/A	19	N/A	17
9	Hon. Amina Abdallah, CBS	97	N/A	12	N/A	N/A	19	N/A	N/A
	Name	COMM	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC

No	Name	COMM	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
11	Prof. Margaret Kobia, PhD, MGH / Catherine Wahome	81	N/A	12	N/A	N/A	N/A	N/A	19
12	Hon. Justice (Rtd) Paul Kariuki Kihara / Christine Agimba	93	N/A	N/A	7	N/A	N/A	N/A	N/A
13	Hon. Amb. Ukur Yatani	95	N/A	N/A	N/A	N/A	N/A	6	19
Independent Members of the Audit Committee									
1	CPA. Jane Muthaura	N/A	N/A	N/A	N/A	N/A	N/A	15	N/A
2	CPA. James Sambu	N/A	N/A	N/A	N/A	N/A	N/A	11	N/A
	Total meetings held	112	20	17	10	16	25	17	22

7.7 Statement of compliance and conflict of interest

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

7.8 Code of conduct

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

7.9 Risk management

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

7.9.1 Risk management structure and roles

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

7.9.2 Role of the Audit Committee

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

7.9.3 Role of Internal Audit and Risk

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

7.9.4 Role of management team

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

The management team also approves risk-mitigating actions to be taken by the Secretariat's risk committee, contributes to the development of the Risk Management System, and arranges internal audits on the risk management process at appropriate intervals on behalf of the Commission.

7.9.5 Risk categories

The Commission has identified and categorised risks as follows:

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

7.9.6 Risk training and awareness

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

8. MANAGEMENT DISCUSSION AND ANALYSIS

1.1 Strategic direction

The Commission is currently implementing its second Strategic Plan 2019/20 – 2023/24, and which coincides with the term of the second Commission and, most notably, coincides with the implementation of the government's Big Four Agenda and the Third Medium Term Plan of Kenya's Vision 2030. The goals and initiatives of the strategic plan will provide guidance to the Commission over the next five years as it develops activities to realise the stated objectives. These activities support the following five KRAs; Fiscal sustainability of public service wage bill; remuneration and benefits; policy and legal framework; collaboration and partnerships; and institutional capacity.

1.2 Operation Performance Analysis

The strategic KRAs are the performance areas prioritised by the Commission to achieve its mandate and deliver value to its stakeholders. The following activities were implemented during the financial year 2020/21:

a.) Remuneration Guideline for the Public Service

The Commission developed the Remuneration Guideline for the Public Service. The guideline went through stakeholder engagement and public participation. Submissions from stakeholders and the public were incorporated and the guideline was finalised for issuance to the public service. Technical assistance to develop the guideline was provided by the World Bank.

b.) Implementation of 8th Summit Resolutions for the National Wage Bill Conference

The implementation of the 8th Summit Resolutions of the NWBC, 2019, has been ongoing throughout the year. The Technical and Steering Committee on the Implementation of the 8th Summit Resolution held several meetings with stakeholders. There has been noted progress in the implementation of the resolutions, albeit slower than envisaged.

c.) Automated compliance system

The Commission developed a prototype automated compliance system, which is undergoing testing by both the technical team and the developer. The system is expected to enhance the Commission's coverage of compliance by public institutions, provide a channel for feedback mechanism between the Commission and public institutions; and provide a channel for data collection on remuneration and benefits. The rollout of the system and training on its use shall be undertaken in the next financial year. The project is funded through PFMR.

d.) Compliance checks in the public service

The Commission undertook compliance checks in 29 county government executives and county assemblies through PFMR funding support, with the objective of monitoring compliance levels in the institutions. The counties were at different levels of compliance with Commission advisories. The most glaring area of non-compliance was the lack of the construction of governors', deputy governors', and speakers' residences. Some of the counties may not construct the residences by the June 2022 deadline.

e.) Public Service Remuneration and Benefits Policy Guideline, 2021

The Commission developed the Public Service Remuneration and Benefits Policy Guideline, 2021, through the technical assistance of the World Bank. The policy guideline was prepared to enhance affordability and fiscal sustainability of the public service wage bill and in tandem, attract and retain requisite skills, achieve transparency, recognise performance and productivity, and enhance fairness and equity of the public service remuneration and benefits system. The policy guideline underwent stakeholder engagement and public participation.

f.) Quarterly wage bill bulletin

The Commission developed three quarterly wage bill bulletins, which contain the latest information on wage bill and other macroeconomic indicators that affect wage bill sustainability. The bulletins also included advisories issued by the Commission and information on the resultant effect on the wage bill.

g.) Memorandum of Understanding

The Commission reviewed and approved, for implementation, a Memorandum of Understanding (MOU) with OAG. The Commission also held discussions with EACC geared towards entering into an MOU on potential areas of collaboration, and commitments. The rationale for entering into the two MOUs is to develop and expand the framework of cooperation, especially on sharing of data and enhancing compliance.

h.) Collective bargaining negotiations

Pursuant to the resolutions of the 8th Summit held on 21 February 2020, the Commission developed a memorandum on a Framework and Standing Sectoral Collective Bargaining Negotiation Committee(s) to negotiate on behalf of the national and county governments as employers. This will facilitate the establishment of a national framework for collective bargaining negotiations (CBN), and for standing sectorial committee(s) to negotiate with trade unions on behalf of the government. This is expected to ensure the attainment of a fiscally sustainable public service wage bill in a stable labour environment. The memorandum was submitted to the MPSY&G, which is the lead actor, as it implements the 8th Summit resolutions.

In its continued effort to streamline the CBN process in the public service, the Commission partnered with KSG to develop a curriculum on collective bargaining in the public service, aimed at building the capacity of public service institutions. The training programme was rolled out in June 2021 to empower public officers to effectively undertake the CBN process in respective institutions. The Commission also sensitised employers in public institutions on the revised CBN guideline.

The Commission provided advice on CBNs to 11 public institutions. Some of the institutions included, TSC, Kenya Power and Lighting Company, Kenyatta National Hospital, KPA, and Dedan Kimathi University of Science and Technology, among others.

i.) Performance and Productivity

The Commission finalised the Framework and Guideline for Recognising and Rewarding Performance and Productivity in the public service. The objective of the framework is to establish a mechanism to guide the Commission and public service institutions in operationalising the constitutional principle for recognising and rewarding productivity and performance in the public service, as provided under Article 230(5)(c) of the constitution.

The Commission also worked closely with the MPSY&G to develop a national policy, on performance management. As part of its contribution to the development of the policy, the Commission submitted a memorandum on the policy guidelines.

The Commission also reviewed and issued advisories on the requests for payment of performance incentives to the Kenya Dairy Board, Kenya Pipeline Company, Kenya National Bureau of Statistics, National Police Service Commission and OAG.

j.) Allowances and Benefits Policy Guideline, 2020

Pursuant to resolutions of the 8th Summit held on 21 February 2020, arising from the NWBC, 2019, the Commission developed the Allowances and Benefits Policy Guideline, 2020. The policy guideline provides a structured approach for streamlining the management and administration of allowances so as to improve transparency, accountability, equity and fairness, and thereby ensure that the total public compensation bill is affordable and fiscally sustainable. The Commission shared the policy guideline with key selected public service stakeholders, and the public, with feedback received, consolidated, analysed and finalised.

The Commission also prepared a concept note and technical paper on the development of the PSRB Policy Guideline and harmonisation of the retirements benefit laws. This exercise, which shall be undertaken in the next financial year, is expected to be undertaken by a consultant.

k.) Job Evaluation and Salary Structures

The Commission developed and issued Guideline on Conducting Job Evaluation for the Public Service Remuneration Review Cycle, 2021/22 – 2024/25. The guideline leveraged on the experiences and lessons learnt from the previous JE exercise. Subsequently, in addition to providing clear criteria for the identification of jobs to be evaluated, the guideline provided direction on the preparation of job descriptions, which are critical input for effective JE.

The Commission undertook sensitisation and capacity building on JE processes for public service institutions. In this regard, the Commission received and reviewed submissions of approved job description manuals and other HR instruments. Further, the Commission embarked on the JE exercise in public service institutions.

The institutions were clustered into seven broad categories for an effective evaluation process, as follows: 1) State officers; 2) Civil service, statutory boards, tribunals, Commissions and Committees; 3) County governments; 4) Constitutional Commissions and Independent Officers; 5) Disciplined services; 6) Public universities, research institutions and specialised institutions; 7) Service and regulatory State corporations; and 8) Commercial and strategic State corporations.

The JE process resulted in job grading results that provides a systematic and objective criterion for the determination of relative worth of jobs in the public service. The resultant rationalised, harmonised, and equitable job-grading structure provided an objective and defensible mechanism for developing salary structures.

l.) Mobilisation, sensitisation and engagements on the Third Remuneration Review Cycle

In an endeavour to ensure effective stakeholder participation in the JE process, the Commission undertook webinars to sensitise stakeholders in the respective institutions on the purpose and benefits of the JE exercise. This ensured buy-in and clarity among stakeholders on their expected role and support. The overall participation by the public service institutions was 65 per cent, representing 249 institutions out of 384 invited institutions. 135 institutions did not participate in the meetings. 45 institutions did not participate in the meetings.

Further, the Commission undertook capacity building for CEOs, Heads of HR, Heads of Departments and Job Descriptions Analysis Committee (JDAC) members in public service institutions, focusing on the development of job descriptions and JE.

The Commission also undertook JE results validation through workshops and/or clinics so as to share with stakeholders the preliminary results from the JE exercise and secure their input for incorporation

before the official release of the results. This ensured ownership of the JE results so as to facilitate seamless implementation upon issuance of the advice by the Commission.

m.) Salary survey for the Third Remuneration Review Cycle

Pursuant to Section 11(d) of SRC Act, 2011, which mandates the Commission to conduct comparative salary surveys on labour markets and trends in remuneration to determine the monetary worth of the jobs in public offices, the Commission undertook three distinct salary surveys. These are: salary survey of all public service institutions; salary survey of benchmark jobs in private sector institutions; and international benchmarking for selected State officers' jobs. The surveys provided information on prevailing compensation levels and trends, including policies and practices, to inform salary structures for the remuneration review cycle for the period 2021/22 – 2024/25.

Through a consultancy by Horizon Business Solutions Limited, the Commission carried out a salary survey for selected private sector institutions to collect data to inform the salary structures for the third remuneration review cycle. In addition, through a consultancy by the Jomo Kenyatta University of Agriculture and Technology Enterprises Limited, the Commission carried out an international salary survey for State officer jobs, through a desk review, which would inform the salary structures for State officers.

n.) Corporate Communications

The Commission built synergistic relationships and enhanced the corporate image and brand in line with its strategic plan. Besides developing a stakeholder engagement policy, brand guideline and style guideline, and standardising SRC's internal document formats, the Commission held consultative meetings and webinars with key stakeholders in the national and county governments.

The Commission undertook public participation on the Allowances and Benefits Policy Guideline, and the PSRB Policy Guideline. In partnership with NTV, SRC organised virtual sessions on the Nation Leadership Forum focusing on the public service wage bill, the allowances policy guideline and performance and productivity.

To enhance visibility, the Commission engaged the media on various issues of interest such as, the industrial action by the medical fraternity, the third remuneration review cycle, MPs pension and house allowances, housing benefit for governors, PSRB Policy Guideline, Allowances and Benefits Policy Guideline, and MCAs car grant, among others. The engagement included the issuing of media advisories, press releases, press briefings, media interviews, and responding to media enquiries.

To keep stakeholders and partners abreast on SRC's policies and activities, SRC regularly updated its website and social media presence.

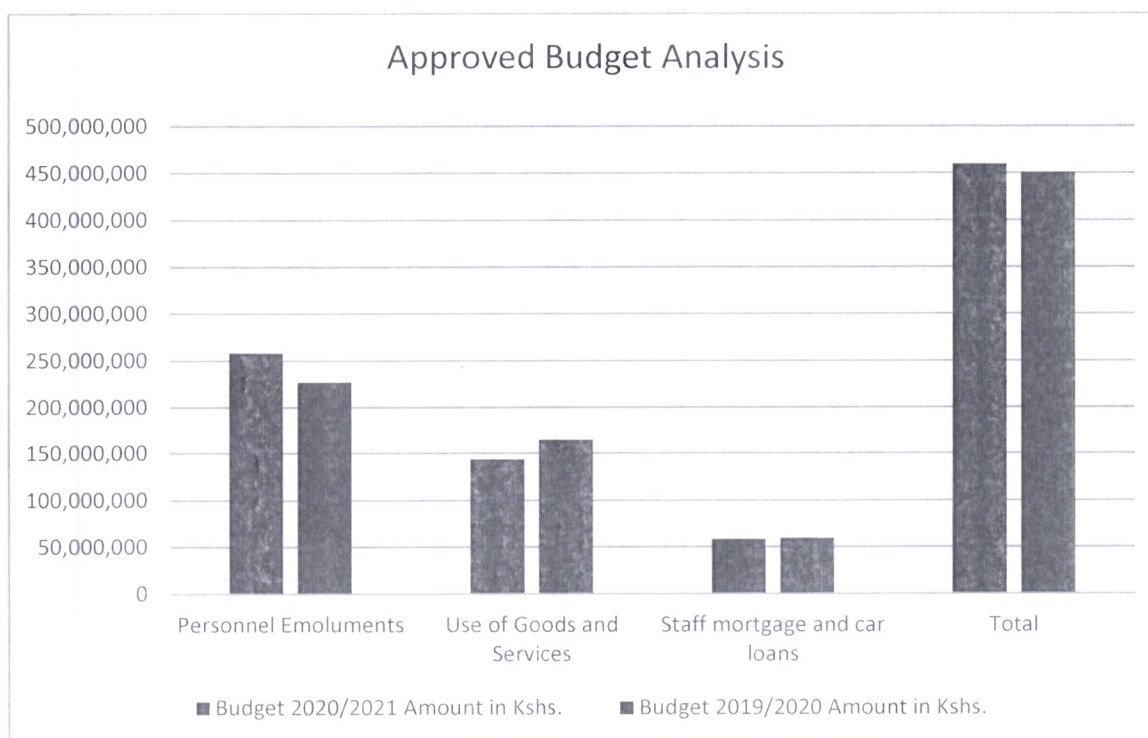
8.3. Financial Performance Analysis

(a.) Approved Budget Analysis

The Commission had a final approved budget of **Ksh 459.73 million** constituting of **Ksh 248.46 million** for personnel emoluments, **Ksh 144.90 million** for use of goods and services, **Ksh 8.21 million** on refurbishment and **Ksh 58.15 million** for staff mortgage and car loan scheme, compared to an approved budget of **Ksh 450.36 million** in the financial year ended 30 June 2020, thus, an increase of **Ksh 9.37 million (2.08 per cent)**. The revenue estimates were based on approved activities carried out by the Commission in the year under review.

Table 1: Comparative approved budget for the FY 2020/2021 and 2019/2020

Details	Budget 2020/2021	Budget 2019/2020	Increase/ (Decrease)	% Increase/(Decrease)
	Amount in Kenya Shillings (Ksh)			
Personnel emoluments	248,459,397	226,895,400	21,563,997	9.5
Use of goods and services	144,909,940	164,364,600	(19,454,660)	(11.84)
Others	66,360,663	59,100,000	7,260,663	12.28
Total	459,730,000	450,360,000	9,370,000	2.08



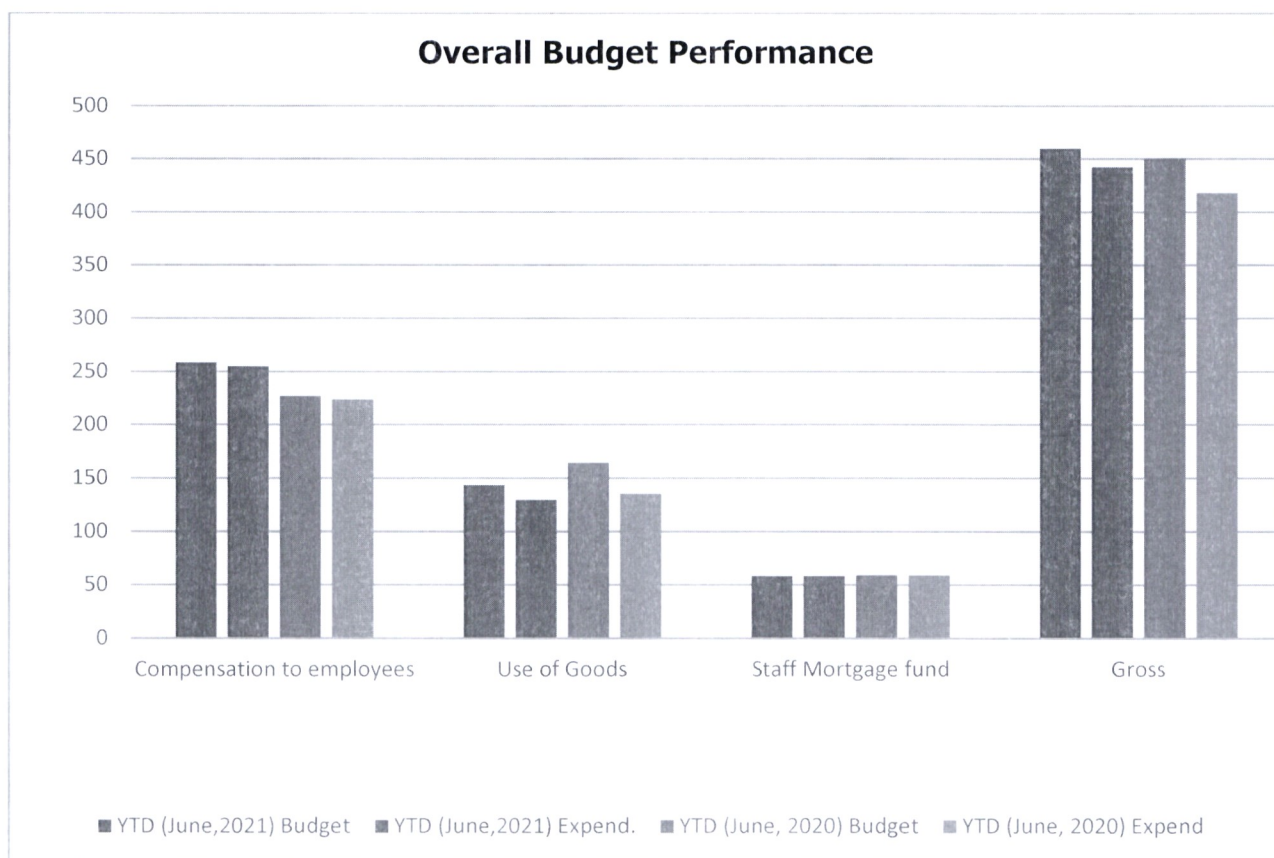
(b.) Overall Expenditure Analysis

The Commission incurred a total of **Ksh 441.79 million** in actual expenditure, which translates to an absorption rate of **96.1 per cent** of the approved budget for the FY 2020/21. Of the **Ksh 441.79 million**, **Ksh.245 million** was spent on compensation to employees, **Ksh 133.31 million** was on use of goods and services, **Ksh 5.37 million** was spent on refurbishment of buildings and **Ksh 58.15 million** was transferred to the staff mortgage and car loan scheme.

The overall performance for the period to 30 June 2021 is summarised in Table 2 below.

Table 2. Overall, budget performance for the period to 30 June 2021 of the FY 2020/2021 in comparison to FY 2019/2020 (Ksh. millions)

Period	YTD (June 2021)			YTD (June 2020)			% Change
	Budget	Expend	Absorb (%)	Budget	Expend	Absorb (%)	
Compensation to employees	248.46	245	98.6	226.90	223.80	98.64	0.02
Use of goods	144.91	133.31	92	164.36	135.26	82.29	10.08
Refurbishments	8.2	5.37	65.5	-	-	-	-
Staff Mortgage and Car Loan fund	58.15	58.15	100.00	59.10	59.10	100.00	-
Gross	459.73	442.49	96.2%	450.36	418.16	92.85	3.35%



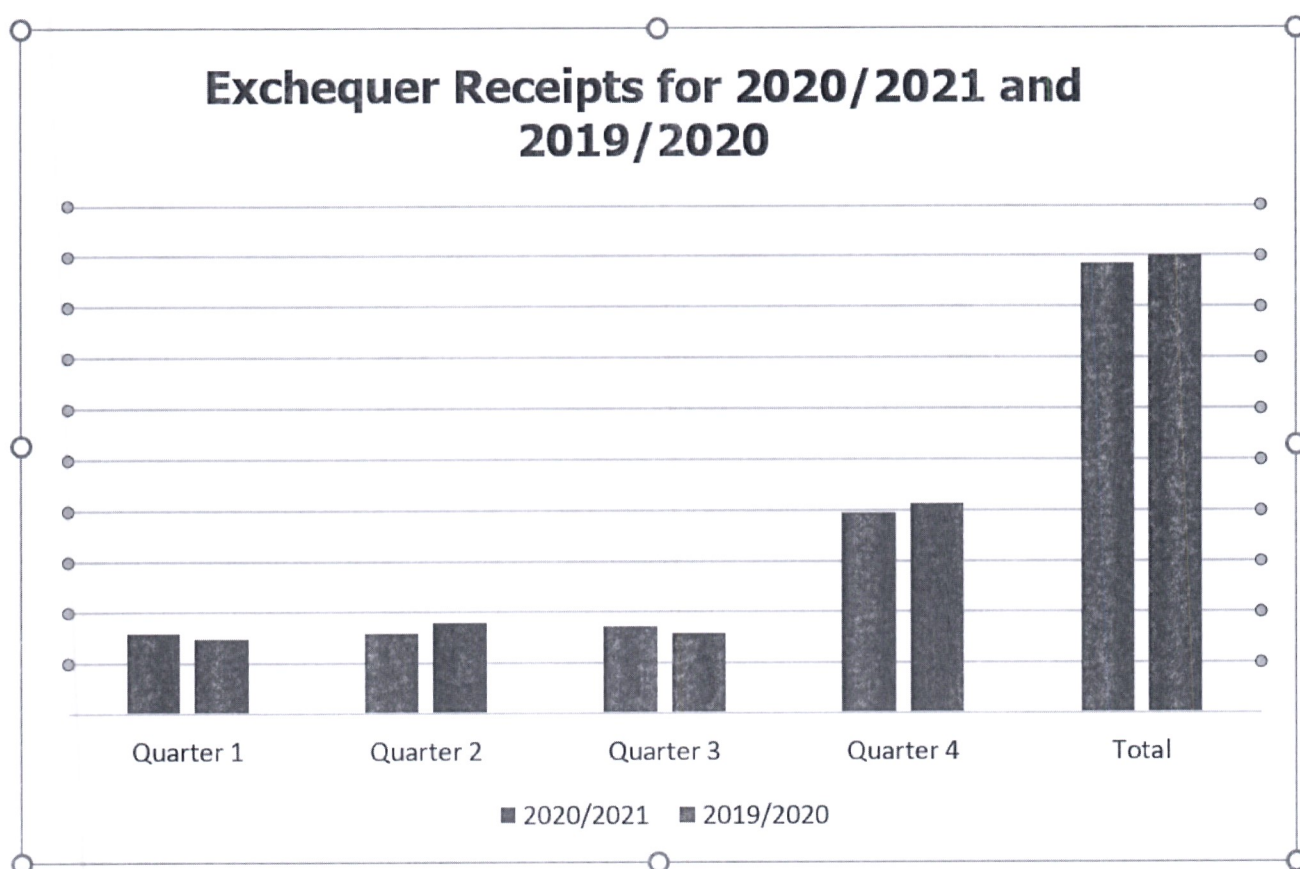
(a) Revenue

In the financial year under review, revenue from government grants amounted to **Ksh 442.89 million**. This represented 96.34 per cent of the Commission's approved budget of **Ksh 459.73 million**.

The analysis of the exchequer receipts and the comparatives for the previous financial year are summarised in Table 3 below.

Table 3: Comparable statement of exchequer receipts for the FY 2020/2021 and 2019/2020 (Amount in Ksh)

Period	2020/2021	2019/2020
Quarter 1	79,944,086	74,045,787
Quarter 2	79,067,606	89,791,907
Quarter 3	85,778,273	79,152,040
Quarter 4	198,099,263	207,370,266
Total	442,889,228	450,360,000



9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

9.1 Sustainability strategy and profile

The Commission deployed resources in the implementation of Enterprise Risk Management programmes, which ensure that risk management is effectively carried out by senior management with appropriate oversight. The implementation of business continuity programmes is continuous and will be enhanced in the FY 2021/2022 to ensure the Commission's sustainability. Further, during the Covid-19 period, the Commission continued with the effective and efficient utilisation of available resources for optimal performance.

9.2 Environmental performance

The Commission initiated programmes to ensure that its environmental activities remain sustainable in the long run. This effort is demonstrated by operationalising policies relating to disposal of electronic waste, pooling of water dispenser units, sharing of IT assets, sharing and circulation of soft copies of documents as opposed to hard copies, applying Just In Time philosophy for the replenishment of store items (minimises storage of large stocks), and printing on both sides of paper documents. In addition, the Commission continues to digitise its work processes by commencing the development of an Intranet, to be finalised in the next financial year. The Intranet shall substantially reduce the use of paper-based processes.

9.3 Employee welfare

The Commission has a clear HR policy, which subscribes to the tenets of public service values and principles in the recruitment of staff, as provided in Article 232 of the constitution. Staff are subjected to a fair performance appraisal system whose output, amongst other aspects, is the identification of areas of improvement and training. The Commission office is a certified registered place of work with the Ministry of Labour, and thus, it is in conformity with the requirements of the Occupational Safety and Health Act of 2007, (OSHA, 2007). In the Covid-19 pandemic period, the Commission has ensured compliance with all Ministry of Health protocols for the safety of staff and stakeholders and also for continuity of business.

9.4 Corporate Social Responsibility / Community engagements

a.) CSR activity at Trinity Boxing Club, Kibera

The Commission, in collaboration with the Kenya Red Cross Society, undertook a Corporate Social Responsibility (CSR) activity at the Trinity Boxing Club in Silanga, Kibera. During the initiative, members of the Commission and secretariat staff donated clothes and shoes to improve the well-being of the club members, their families and the surrounding community. Additionally, six children from Kibera received sponsorships in form of uniform, learning materials and fees to join nearby schools.

At the event, SRC shared tips on positive living and discipline. The club members showcased their boxing prowess in the junior and senior categories, with an SRC intern spurring in the senior boxing match. The club provides young people with opportunities to take constructive roles in their communities and avoid crime, and to use their skills and knowledge in sporting activities.

b.) Tree Growing CSR activity at Lenana School

The Commission, in collaboration with the Kenya Forest Service (KFS) and Lenana School, undertook a CSR activity on tree growing at Lenana School. Up to 1,000 tree seedlings were planted, and which included local tree species, as well as lemons, avocados and other fruit trees. The seedlings shall be nurtured by students of Lenana School.

The principle representatives from SRC, KFS and Lenana School reiterated the importance of planting and nurturing trees to increase Kenya's forest cover, as well as taking care of trees to ensure environmental sustainability.

10. 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 2021, 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;
- 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 2021 are set out on Pages 1 to 20.

Chairperson and Members of the Commission

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

Auditors

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

By Order of the Commission



Mrs. Anne R. Gitau, MBS
Commission Secretary/CEO
Nairobi
Date: 7th March 2022

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

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

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

The Chairperson and Members of the Commission are responsible for the preparation and presentation of SRC's financial statements, which give a true and fair view of the state of affairs of the Commission as at the end of the FY ended 30 June 2021.

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.

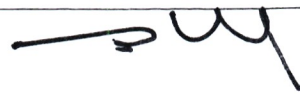
The Chairperson and Members of the Commission accept responsibility for SRC's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with IPSAS, and in the manner required by the PFM Act, 2012, and 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 FY ended 30 June 2021, and of its financial position as at that date. The Chairperson and Members of the Commission further confirm the completeness of accounts records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements, as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

SRC's financial statements were approved by the Commission on 7th March 2022, and signed on its behalf by:


Mrs. Lynn Mengich
Chairperson

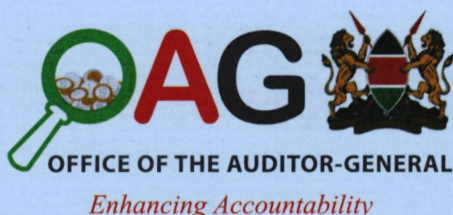
Date: 7th March 2022


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

Date: 7th March 2022

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SALARIES AND REMUNERATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Salaries and Remuneration Commission set out on pages 1 to 20, which comprise the statement of financial position as at 30 June, 2021, 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Salaries and Remuneration Commission Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Commissioners

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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


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

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

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

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

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


CPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

12 April, 2022

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

Description	Notes	2020-2021	2019-2020
		Ksh	Ksh
Revenue from non-exchange transactions			
Exchequer transfers	19 (a)	442,889,228	450,360,000
Transfer from other government entities	19 (b)	0	2,910,000
Total revenue from non-exchange transactions		442,889,228	453,270,000
Revenue from exchange transactions			
Other income	20	98,637	493,784
Total revenue		442,987,865	453,763,784
Expenses			
Use of goods and services	21	93,459,801	71,022,364
Employee costs	22	256,945,615	245,104,094
Commission expenses	23	15,159,025	13,820,083
Depreciation and amortization expense	24	22,151,844	27,895,205
Repairs and maintenance	25	7,958,801	4,848,532
Total expenses		395,675,086	362,690,278
Surplus/(deficit) for the period/year		47,312,779	91,073,506


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


Mrs. Lyn C. Mengich
Chairperson

Date: 7th March 2022


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

Date: 7th March 2022



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

Date: 7th March 2022

14. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

Description	Notes	2020-2021	2019-2020
		Ksh	Ksh
Assets			
Current Assets			
Cash and cash equivalents	26	3,126,487	31,927,623
Current portion of receivables from exchange transactions	27	27,677,141	26,090,870
Staff Mortgage and Car Loan Fund	28	-	159,416,771
Total Current Assets		30,803,628	217,435,264
Non-Current Assets			
Property, plant, and equipment	29	81,628,414	98,410,306
Total Non- Current Assets		81,628,414	98,410,306
Total Assets		112,432,042	315,845,570
Liabilities			
Current Liabilities			
Trade and other payables	30	1,542,712	188,118
Employee benefit obligation	31	8,148,590	3,754,826
Total Current Liabilities		9,691,302	3,942,944
Non-Current Liabilities			
Non-current employee benefit obligation	32	7,812,052	18,786,537
Non-current provisions		-	-
Total Non- Current Liabilities		7,812,052	18,786,537
Total Liabilities		17,503,355	22,729,481
Net assets		94,928,688	293,116,089
Represented by			
Accumulated Fund		94,928,688	293,116,089
Net Assets		94,928,688	293,116,089

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



Mrs. Lyn C. Mengich
Chairperson

Date: 7th March 2022



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

Date: 7th March 2022



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

Date: 7th March 2022

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021


Description	notes	Accumulated Fund	Total
As at July 1, 2019		198,946,071	198,946,071
Prior Period Adjustments		4,497,697	4,497,697
Transfer to Consolidated Fund		(1,401,184)	(1,401,184)
Surplus/ Deficit for the year		91,073,506	91,073,506
As at June 30, 2020		293,116,090	293,116,090
As at July 1, 2020		293,116,090	293,116,090
Prior Year Adjustments	33	3,754,825	3,754,825
Transfer to Consolidated Fund		(31,687,633)	(31,687,633)
Transfer to Mortgage & Car Loan Fund	34	(217,567,374)	(217,567,374)
Surplus/ Deficit for the year		47,312,779	47,312,779
As at June 30, 2021		94,928,688	94,928,688

16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

Description	Notes	2020-2021	2019-2020
		Ksh	Ksh
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	19 (a)	442,889,228	450,360,000
Other income - Commission from check offs	20	98,637	80,613
Contractor's retention monies	26	536,995	-
Miscellaneous income		-	96,400
Total Receipts		443,524,860	450,537,013
Payments			
Employee costs	22	254,671,669	242,100,193
Use of goods and services	21	54,223,569	49,575,055
Commission expenses	23	15,159,025	13,398,083
Rent		41,074,738	46,604,652
Repairs and maintenance		7,939,468	4,848,532
Contracted services		4,049,340	4,176,261
Total Payments		377,117,808	360,702,776
Net cash flows from operating activities		66,407,052	89,834,237
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	29	(5,369,951)	-
Net cash flows from/ (used in) investing activities		(5,369,951)	-
Cash flows from financing activities			
Transfer to Consolidated Fund		(31,687,633)	(1,401,184)
Transfer to Staff Mortgage & Car Loan Scheme		(58,150,603)	(59,100,000)
Net cash flows from / (used in) financing activities		(89,838,236)	(60,501,184)
Net increase/(decrease) in cash and cash equivalents		(28,801,136)	29,333,052
Cash and cash equivalents as at 1 July 2020		31,927,623	2,594,571
Cash and cash equivalents at 30 June 2021	26	3,126,488	31,927,623

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


Mrs. Lyn C. Mengich
Chairperson


Mrs. Anne R. Gitau, MBS
Commission Secretary/CEO


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

Date: 7th March 2022

Date: 7th March 2022

Date: 7th March 2022

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

Details	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Ksh	Ksh	Ksh	Ksh	Ksh	
	A	B	C=(a+b)	D	E=(c-d)	F=d/c
Revenue						
Exchequer transfers	459,730,000	-	459,730,000	442,889,228	16,840,772	96.34%
Other income	-	-	-	98,637	(98,637)	100%
Total income	459,730,000	-	459,730,000	442,987,865	16,742,135	96.36%
Expenses						
Employee costs	321,610,000	(73,150,603)	248,459,397	244,953,169	3,505,958	98.6%
Use of goods and services	80,726,660	211,500	80,938,160	74,562,369	6,375,791	92%
Rentals of produced assets	32,000,000	12,000,000	44,000,000	41,074,738	2,925,262	93.35%
Repairs and maintenance	7,395,280	2,858,000	10,253,280	7,958,802	2,294,478	77.6%
Government pension and retirement benefits	10,788,000	(1,069,500)	9,718,500	9,718,500	-	100%
Depreciation and amortization	22,151,844	-	22,151,844	22,151,844	-	100%
Others	7,210,060	59,150,603	66,360,663	63,520,554	2,840,109	95.72%
Total expenditure	459,730,000	-	459,730,000	441,788,402	17,941,598	96.1%
Surplus for the period				1,199,463		

Budget notes

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

Repairs and maintenance

The under expenditure was occasioned by reduced activity in terms of transportation due to adherence to Covid-19 regulations, which required that staff work from home.

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

The changes in original and final budget was occasioned by approved reallocations from areas of low spending to areas where we had higher expenditure.

3. The total actual on comparable amounts in this statement and statement of financial performance amounts for all the expenditure items do not tie due to differences in accounting basis. The budget is prepared and implemented on cash basis, while the

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

a) Employee costs

Balance as per statement of financial performance		256,945,615	
Less provision for staff leave days		(8,148,590)	
Less accrued gratuity		<u>(3,843,856)</u>	
Balance as per statement of budget comparison			244,953,169

b) Goods and services

Commission expenses	23	15,159,025	
Use of goods and services	21	<u>93,459,801</u>	
Less rent		(42,837,793)	65,781,033

Less opening prepaid medical

		16,966,991	
Opening prepaid expenses		1,545,333	
Closing accrued expenses		<u>953,907</u>	
			(19,466,231)

Add Opening accrued expenses

		188,118	
Opening accrued legal expenses		5,099,841	
Closing prepaid expenses		<u>22,959,607</u>	
			<u>28,247,566</u>
			<u>74,562,368</u>

c) Rentals of Produced Assets

Balance as per statement of financial performance		42,837,793	
Less b/f pre-paid		(3,915,696)	
Add closing pre-paid		<u>2,152,641</u>	
			41,074,738

18. NOTES TO THE FINANCIAL STATEMENTS

18.1 General Information

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

18.2 Statement of Compliance and Basis of Preparation

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

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

18.3 Adoption of new and revised standards

The Commission did not adopt any new or amended standards in year 2020/2021

18.4 Summary of significant accounting policies

The Commission did not adopt any new or amended standards in year 2020/2021

a.) Revenue Recognition

i. Revenue from non-exchange transactions

- **Exchequer allocations**

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

- **Transfers from other government entities**

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

- **Rendering of services**

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

- **Sale of goods**

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

- **Interest income**

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

- i. Revenue from exchange transactions-IPSAS 9**

- **Sale of tender and Commission revenue**

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

- b.) Budget information**

The original budget for FY 2020-2021 was approved by the National Assembly in June 2020. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Commission upon receiving the respective approvals in order to conclude the final budget. The Commission did not record any additional appropriation to the 2020-2021 original budget.

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

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

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial

performance has been presented under the Statement of Comparison of Budget and actual amounts.

c.) Investment property

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

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

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

d.) Property, plant, and equipment

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

e.) Intangible assets

Intangible assets acquired separately are initially recognised at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated 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:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when

development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognised immediately in surplus or deficit.

g.) Financial instruments

i. Financial assets

Initial recognition and measurement

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

ii. Loans and receivables

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

iii. 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)

iv. Financial liabilities

• Initial recognition and measurement

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

h.) Provisions

Provisions are recognised when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Commission expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i.) Contingent liabilities

Contingent liabilities are possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission; or a present obligation that arises from past events, but is not recognised because:

- It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- 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.

ii.) Contingent assets

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

j.) Changes in accounting policies and estimates

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

k.) Employee benefits – IPSAS 25

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

l.) 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	June 2021	June 2020
	Ksh	Ksh
Key management compensations		
Salaries and other short term employment benefits	21,401,101	21,563,365
Board remuneration		
Allowances paid to Members of the Commission	11,359,872	13,398,083
Grants from related parties		
Grants from GoK	442,889,228	450,360,000

m.) 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.

n.) Cash and cash equivalents

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

o.) Comparative figures

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

p.) 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 2021.

18.5 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.

a.) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Commission based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances

arising beyond the control of the Commission. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

i. Useful lives and residual values of non-current assets

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

- The condition of the asset based on the assessment of experts employed by the Commission;
- The nature of the asset, its susceptibility and adaptability to changes of technology and processes;
- The nature of the processes in which the asset is deployed;
- Availability of funding to replace the asset; and
- 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	2020/2021	2019/2020
	Ksh	Ksh
Leave provision	8,148,590	3,754,826
Gratuity provision	7,812,052	13,686,695
Legal fees provision	-	5,099,841
Total	15,960,642	19,647,481

Provisions are recognised when:

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

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

19 (a) Exchequer transfers

Description	2020-2021	Audited 2019-2020
	Ksh	Ksh
Exchequer transfers	442,889,228	450,360,000
Total	442,889,228	450,360,000

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

19 (b) Transfer from other government entities

Description	2020-2021	Audited 2019-2020
	Ksh	Ksh
Transfer from other government entities	0	2,910,000

The transfer from other government entities of **Ksh. 2,910,000** in the financial year 2019/2020 relates to acquisition of twenty (20) laptops and four (4) desktop computers procured on behalf of the Commission through PFMR. The laptops and computers were recognized and disclosed as part of the Commission's property, plant, and equipment in that period. During the period under review, there was no funding for acquisition of assets from PFMR.

19 (c) Job Evaluation Funding from the National Treasury

The Commission received an AIE from the National Treasury amounting to Ksh. 100Million to fund the Job Evaluation exercise. The Commission's expenditure amounted to Ksh. 88,193,386.05. The balance of the funds was transferred back to the National Treasury where accounting of the funds is to be done.

20 Other income

Description	2020-2021	2019-2020
	Ksh	Ksh
Commission earned on salary deductions check off	98,637	80,613
Gain/(Loss) on disposal	-	96,400
Interest of mortgage Fund	-	316,771
Total other income	98,637	493,784

Interest on un-utilised mortgage fund is retained in the Mortgage fund account to form part of the revolving funds.

21 Use of goods and services

Description	2020-2021	2019-2020
	Ksh	Ksh
Subscriptions to professional bodies	740,524	998,639
Advertising, publishing, and printing	1,792,133	414,765
Newspapers, magazine, and period	221,019	536,095
Catering services	2,375,301	3,746,694
Boards, committees, conferences, and seminars	957,560	5,702,843
Fuel and oil	2,395,782	4,263,254
Insurance	20,594,901	3,126,482
Communication supplies and services	3,808,427	3,449,293
Internet connections	1,782,724	1,169,497
Courier and postal services	1,484,172	698,121

Description	2020-2021	2019-2020
	Ksh	Ksh
Stationery and other general office supplies	779,786	742,022
Accessories to computers and printers	943,841	946,925
Rental	42,837,793	30,242,202
Training expenses	3,911,368	3,237,997
Travel, accommodation, subsistence, and other allowances	4,785,130	7,477,784
Staff uniforms	0	8,840
Specialised materials and supplies	0	84,650
Contracted guards and security services	2,912,178	2,607,253
Legal expenses	1,137,162	1,569,008
Total	93,459,801	71,022,364

Medical insurance was reported in prior years under employee costs. This year it was reported under use of goods and services to align to the budget classifications. This explains the significant increase in the figure above as compared to that of prior year.

22 Employee costs

Description	2020-2021	2019-2020
	Ksh	Ksh
Salaries and wages	218,384,904	190,834,429
Employer contribution to pension schemes	26,568,265	23,230,431
Gratuity	3,843,856	3,246,169
Leave days provision	8,148,590	3,754,826
Staff medical insurance	-	24,038,239
Employee costs	256,945,615	245,104,094

23 Commission expenses

Description	2020-2021	2019-2020
	Ksh	Ksh
Sitting allowances	10,688,400	9,613,000
Induction and training expenses	1,636,846	0
Travel and accommodation	1,333,779	1,401,488
Telephone expenses	1,500,000	2,805,595
Total	15,159,025	13,820,083

24 Depreciation and amortization expense

Description	2020-2021	2019-2020
	Ksh	Ksh
Property, plant, and equipment	22,151,844	27,895,205
Total depreciation and amortization	22,151,844	27,895,205

25 Repairs and maintenance

Description	2020-2021	2019-2020
	Ksh	Ksh
Vehicles	3,338,564	1,894,727
Property plant and equipment	4,620,238	2,953,805
Total repairs and maintenance	7,958,802	4,848,532

26 Cash and Cash Equivalents

(a) Summary of Cash and cash equivalents

Description	2020-2021	2019-2020
	Ksh	Ksh
Recurrent account	2,589,266	31,687,632
Deposit account	536,995	0
CBK- 165 account	0	0
Petty cash	226	239,991
Total cash and cash equivalents	3,126,487	31,927,623

(b) Detailed analysis of the cash and cash equivalents

Financial institution	Account number	2020-2021	2019-2020
		Ksh	Ksh
Current account			
Central Bank of Kenya - Recurrent	1000181303	2,589,266	31,687,632
Central Bank of Kenya - Deposit	1000182121	536,995	0
Cash in hand		226	239,991
Total		3,126,487	31,927,623

The amounts in the Deposit Account relate to Contractor retention fees.

27 Receivables from exchange transactions

Current receivables from exchange transactions

Description	2020-2021	2019-2020
	Ksh	Ksh
Salary advance	237,486	433,225
Staff travel imprests	59,599	0
Prepayments	27,380,056	25,657,645
Total current receivables	27,677,141	26,090,870

28 Staff Mortgage and Car Loan Fund

Description	2020-2021	2019-2020
	Ksh	Ksh
Staff Mortgage and Car Loan Fund	0	159,416,771
Total	0	159,416,771

During the financial year 2019/2020, the Commission had an accumulated capital of **Ksh.159,416,771** for the staff mortgage scheme. This comprised of transfers from the exchequer **Ksh.159,100,000** and interest earned on unutilised deposits **Ksh.316,771**. In the financial year 2020/2021, the fund accounts have been reported and presented separately.

29 (a.) Property, plant, and equipment

Description	Motor vehicles	Office Equipment	Computers & IT Equipment	Furniture & Fittings	Capital - Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
As at 1 July 2019	121,589,560	49,585,516	17,338,456	78,741,470	-	267,255,001
Additions	-	-	2,910,000	-	-	2,910,000
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
As at 30 June 2020	121,589,560	49,585,516	20,248,456	78,741,470	-	270,165,001
Additions (WIP)	-	-	-	-	5,369,951	5,369,951
Disposals	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-
As at 30 June 2021	121,589,560	49,585,516	20,248,456	78,741,470	5,369,951	275,534,952
Depreciation and impairment						
At 1 July 2019	30,683,566	47,089,892	14,596,712	51,489,320	-	143,859,490
Depreciation for the period	22,726,498	848,364	913,824	3,406,519	-	27,895,205
Impairment	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-
As at 30 June 2020	53,410,064	47,938,256	15,510,536	54,895,839	-	171,754,695
Depreciation	17,044,874	548,538	1,577,727	2,980,704	-	22,151,843
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-
As at 30 June 2021	70,454,938	48,486,794	17,088,263	57,876,543	-	193,906,538
Net book values						
As at 30 June 2021	51,134,622	1,098,722	3,160,192	20,864,927	5,369,951	81,628,414
As at 30 June 2020	68,179,496	1,647,260	4,737,920	23,845,631	-	98,410,306

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

(b.) Valuation

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

Description	Cost	Accumulated Depreciation	NBV
	Ksh	Ksh	Ksh
Motor vehicles	121,589,560	70,454,938	51,134,622
Computers and related equipment	20,248,456	17,088,263	3,160,192
Office equipment,	49,585,516	48,486,794	1,098,722
Furniture and fittings	78,741,470	57,876,543	20,864,927
Capital - Work in progress	5,369,951	0	5,369,951
Total	275,534,952	193,906,538	81,628,414

30 Trade and other payables

Description	2020-2021	2019-2020
	Ksh	Ksh
Trade payables	953,907	188,118
NT outstanding from AIE	51,810	
Other payables - Contractor's retention monies	536,995	-
Total trade and other payables	1,542,712	188,118

31 Employee benefit obligation

Description	Leave provision	Legal suit	Gratuity provision	Total
	Ksh	Ksh	Ksh	Ksh
Balance b/d (1.7.2020)	3,754,826	5,099,841	13,686,696	22,541,363
Additional provisions	8,148,590	-	3,843,856	11,992,446
Provision utilised	(3,754,826)	(5,099,841)	(9,718,500)	(18,573,167)
Total provisions	8,148,590	-	7,812,052	15,960,642

32 Non-current employee benefit obligation

Description	Gratuity provisions	2019/2020
	Ksh	Ksh
Balance at the beginning of the year	13,686,696	15,540,368
Additional provisions	3,843,856	3,246,169
Provision utilised	(9,718,500)	
Balance at the end of the year	7,812,052	18,786,537

33 Prior year adjustments

Description	2020/21	2019/2020
	Ksh	Ksh
Reversal of prior year leave provision	3,754,825	4,107,114
Reversal contractor's retention fees	0	390,583
	3,754,825	4,497,697

The prior-year adjustments are as a result of reversal of provision for accrued leave days that had been made for the previous year.

34 Transfer to Staff Mortgage and Car Loan Scheme

Description	2020-2021
	Ksh
Transfer from Main SRC Accumulated Fund	159,416,771
Transfer to Co-operative Bank staff Mortgage scheme Account during the year	58,150,603
Total Transfers to the Scheme	217,567,374

35 Contingent Liability

The Commission has an ongoing dispute with AON Kenya Insurance Brokers and two others arising from an arbitration award for alleged unlawful termination of two contracts in respect of tenders for job evaluation. The Arbitrator awarded the Claimants a sum of **Ksh 26,665,550** inclusive of interest and costs. The Commission challenged the award by filing High Court Miscellaneous Application No. E 1138 of 2020, which is still pending before the High Court. Should the High Court rule against the Commission, then the Commission will be required to pay the amount awarded, together with interest and costs.

36 Financial Risk Management

The Commission's activities expose it to a variety of credit and liquidity risks. The overall risk management programme focuses on the unpredictability of the market and seeks to minimise potential adverse effects on its operations. The Commission regularly reviews its risk management policies and systems to reflect changes in markets and emerging best practices. Risk management is carried out by the management under the direct supervision of the Commission. The Commission provides policies for overall risk management, as well as policies covering specific areas such as interest rate risk, credit risk and liquidity risk.

a.) Credit Risk Management

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

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

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

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

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

Description	2020/2021	2019/2020
	Ksh	Ksh
Cash at bank	3,126,261	31,927,623
Prepayments	27,380,056	25,657,645
Staff travel imprests	59,599	-
Salary advances	237,486	433,225
Total credit risk	30,803,402	58,018,493

b.) Liquidity Risk Management

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

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

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

Description	2020/2021	2019-2020
	Ksh	Ksh
Contractors retention	536,995	-
Provisions	15,960,642	19,165,537
Trade payables	953,907	188,118
Total liquidity risk	17,451,544	19,353,655

37 Events after the reporting period

The Commission finalised the Allowance and Benefits Policy Guideline in August 2021.

38 Currency

The financial statements are presented in Kenya Shillings.

APPENDIX I:

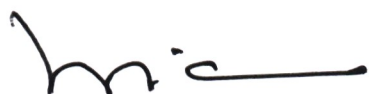
Progress on the follow up of the auditor's recommendations

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

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Focal point person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Date when expect issue will be resolved)
Emphasis of matter No.1	Lack of Offsite Back Up and Disaster Recovery Centre	The reason is due to insufficient budgetary allocation. The commission will give it in priority in the current Financial year.	Charles Ketter Head of ICT	Resolved	Was resolved first half of 2021/22 Financial year

Guidance notes:

- Use the same reference numbers as contained in the external Audit Report;
- Obtain the 'The Issue/Observation' and 'management comments', required above, from final external audit report that is signed by management;
- Before approving the report, discuss the time frame with the appointed focal point persons within the Commission responsible for implementation of each issue;
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to NT&P.



Mrs. Lyn C. Mengich
Chairperson

Date: 7th March 2021



Mrs. Anne R. Gitau, MBS
Commission Secretary/ CEO

Date: 7th March 2021

APPENDIX II: EXCHEQUER TRANSFERS

No.	Date	Ref. No.	Period	Amount (Ksh.)	
1	06/08/2020	FT20219NYX36	Quarter 1	29,509,583.00	
2	20/08/2020	FT20233YBBZ4		2,980,285.00	
3	26/08/2020	FT20239WG0LK		3,264,379.90	
4	28/08/2020	FT20241F6KNQ		23,095,139.20	
5	29/09/2020	FT20273F1ZD6		21,094,698.85	
6	30/10/2020	FT20304CBXFX	Quarter 2	37,097,685.00	
7	30/11/2020	FT20335FQ7N3		20,641,700.00	
8	24/12/2020	FT20359C7QS6		21,328,221.00	
9	29/01/2021	FT210290X44C	Quarter 3	18,850,073.00	
10	05/02/2021	FT210366NXQW		15,859,840.00	
11	02/03/2021	FT21061QYZ95		28,488,650.00	
12	29/03/2021	FT21088LJLXQ		22,579,710.00	
13	30/04/2021	FT21120P5GT4	Quarter 4	41,936,359.15	
14	26/05/2021	FT21146QZ9MB		23,751,641.10	
15	02/06/2021	FT21153P5WFF		10,987,692.10	
16	24/06/2021	FT211758ZNJQ		42,358,044.10	
17	30/06/2021	FT21183S178L		79,065,527.00	
Total				442,889,228.40	442,889,228.40

APPENDIX III: CIRCULARS AND ADVISORIES

No.	Institution	Issue	Communication
1	West Pokot County Public Service Board	Medical Emergency Allowance and Benefit	Guidance communicated vide Letter Ref No: SRC/TS/CG/WP/3/61/47(42) Dated 1st July 2020
2	Ministry of Land and Physical Planning	Payment of Allowances to the Taskforce on Formulation of Electronic Land Transaction Regulations	Advice Communicated Vide Letter Ref No: SRC/TS/AG/3/37 VOL VIII (11)Dated 3rd July 2020
3	Public Procurement Regulatory Authority	Request for Advice to pay Allowances to Members of the Taskforce for the Development of the Public Procurement Regulatory Authority Monitoring and Evaluation Policy guidelines and Framework	Advice Communicated vide Letter Ref No: SRC/TS/NCPWD/3/18(108) dated 3rd July 2020
4	Kenya School of Government	Remuneration Guide for Public Officers Living with Disability	Advice Communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL III (10) dated 6th July 2020
5	Association of Kenya Health Telephone Personnel	Payment of Allowance to the Telecommunication Personnel in the Health Sector	Guidance Communicated vide Letter Ref No: SRC/TS/AT/3/37 VOLIII (11) dated 8th July 2020
6	Ministry of Interior and Coordination Of National Government (Interior and Citizen Services)	Recommendation for Payment of Extraneous Allowance - Mr Maurice Inyame Ashiono- P/No.1986125171	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/VOL. VIII (21) dated 10th July 2020
7	Ministry of Interior and Coordination Of National Government (Interior and Citizen Services)	Request for Extraneous Allowance for Officers Working in the Government Press department	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/VOL. VIII (22) dated July 2020
8	Ministry of Foreign Affairs	Payment of Allowance for Personnel involved in the Preparatory and Execution Process of the 9th African Caribbean and Pacific (ACP)Heads of state summit and other conferences	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/VOL VIII (23) dated 10th July 2020
9	County Government of Lamu	Request for Retention of Salary on Personal Basis- Dr Ann Gathoni Kabii, PF/NO2003046071	Guidance Communicated vide Letter Ref No: SRC/TS/CG/LAM/3

No.	Institution	Issue	Communication
			/61/21(21) dated 14th July 2020
10	Ministry of Devolution ASALS	Appeal on Enhancement of Allowances for Members and Secretariat of the Selection Panel for Recruitment of Chairperson and members of Intergovernmental Relations Technical Committee (IGRTC)	Advice communicated vide Letter Ref No: SRC/TS/IGRTC/3/49 VOL. I (54) dated 16th July 2020
11	Ministry of ICT, Innovation and Youth Affairs	COVID-19-ICT ADVISORY	Advice communicated vide Letter Ref No: SRC/HWI/AG/3/23/37 VOL.V(64) dated 16th July 2020
12	Ethics and Anti-Corruption Commission	Request for Advisory on Payment of Acting Allowance for position of Chairperson, Ethics and Anti-Corruption Commission	Advice communicated vide Letter Ref No: SRC/TS/EACC/3/35/7 VOLII (76) dated 16th July 2020
13	Ministry of Education	Extraneous Allowance for Staff Deployed in the Office of the Cabinet Secretary	Advice Communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.VIII (38) dated 23rd July 2020
14	Retirement Benefits Authority	Concurrence on the assignment of Seed Money Contribution to the Post-Retirement Medical Fund - 2020	Advice communicated vide Letter Ref No: SRC/TS/SC/RBA/3/17/14 (29) dated 23rd July, 2020
15	County assembly of Meru	Request for advisory on the Remuneration & Benefits Of Clerk Of County assembly	Advice communicated vide Letter Ref No: SRC/TS/CG/ME/3/61/(26) dated 23rd July, 2020
16	Ministry of Defence	COVID-19 Medical emergency Allowance and Benefits for frontline Health Care Workers deployed at the Ministry of Defence	Advice Communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.VII dated 29th July 2020
17	County Assembly of Kakamega	Advisory on Payment of Allowances to administrative Committee Members	Advice communicated vide Letter Ref No: SRC/TS/CG/KAK/3/61/11(44) dated 30th July, 2020
18	The National Treasury & Planning	Request for Advice to Pay allowances for members of the Inter-Agency Taskforce on Emerging of Industrial & Commercial Development Corporation, IDB Capital and Tourism Finance Corporation into Kenyan Development Bank	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.VIII dated 30th July 2020
19	Tourism Research Institute	Remuneration for the Acting Chief Executive Officer - Tourism Research Institute	Advice communicated vide Letter Ref No: SRC/TS/SC/3/17 Vol VII

No.	Institution	Issue	Communication
			(106) dated 13th August, 2020
20	County Government	Housing Benefit for Governors, Deputy Governors and County Assembly Speakers	Advice communicated vide Letter Ref No: SRC/TS/CGOVT/3/61Vol V(44) dated 14th August, 2020
21	Ministry of Foreign Affairs	Rates for Payments /Reimbursement/ Allowances by the UN in Nairobi to Kenya Government Officials and NGO Staff	Advice communicated vide Letter Ref No: SRC/TS/SC/3/37 Vol VIII(48) dated 18th August, 2020
22	Kenya Medical Training College	COVID- 19 Medical Emergency Allowance and Benefits For Frontline Health Care Workers in Kenya Medical Training College (KMTCC)	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 Vol V(70) dated 18th August, 2020
23	Ministry of East African Community and Regional Development	Payment request for Personal Staff to Hon. Members of the East African Legislative Assembly Kenya Chapter	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.VIII (46) dated 18th August 2020
24	The National Treasury & Planning	Request for Advisory on Payment of Taskforce Allowance to members of the M-AKIBA Bond Project	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol VIII (49) dated 20th August, 2020
25	The National Treasury & Planning	Request for Advice to pay Taskforce Allowance to members of the Inter-Agency Taskforce on Establishment of then Kenya Credit Guarantee Scheme Framework	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol VIII (50) dated 20th August, 2020
26	Tourism Research Institute	Remuneration for the Acting Chief Executive Officer - Tourism Research Institute	Advice communicated vide Letter Ref No: SRC/TS/SC/3/17 Vol VII (109) dated 20th August, 2020
27	Makueni County Public Service Board	COVID - 19 Allowance	Advice communicated vide Letter Ref No: SRC/TS/SC/3/61/23(95) dated 21st August, 2020
28	The National Treasury & Planning	Revised Pension in Payment Review Policy guidelines	Advice communicated vide Letter Ref No: SRC/TS/PD/3/61/2 VOL III(75) dated 21st August, 2020
29	Society of Radiography in Kenya	Medical Emergency Allowance and Benefit for Frontline Health Care workers(HCWs)	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL. V (75) dated 26th August, 2020

No.	Institution	Issue	Communication
30	Kenya Occupational Therapists Association(KOT A)	COVID-19 Medical Allowance for Frontline Health Care workers in National and County Government	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL. V (74) dated 26th August, 2020
31	The Kenya National Union of Pharmaceutical Technologists	Dissatisfaction of Pharmaceutical Technologist on COVID-19 Medical Allowance for Frontline Health Care workers in National and County Government	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL. V (76) dated 26th August, 2020
32	Garissa County Government	Advisory on the Remuneration for County Investment Development Authority Committee Members	Advice communicated vide Letter Ref No: SRC/TS/CG/3/61/7 (8) dated 27th August, 2020
33	Kenya Copyright Board	Appeal on SRC Directive stopping payment of Responsibility, Risk and Extraneous Allowance by the Kenya Copyright Board (KECOBO)	Advice communicated vide Letter Ref No: SRC/TS/CBT/3/3 VOL. VI(87) dated 27th August, 2020
34	Uasin Gishu County	Allowance for County Education Revolving Fund Board	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL. VIII dated 27th August, 2020
35	KASNEB	Mortgage for Staff on Contract	Advice communicated vide Letter Ref No: SRC/TS/CHMLS/3/13(105)dated 27th August, 2020
36	Ministry of Education	COVID-19 Medical Emergency Allowances and Benefits for Frontline Health Care workers in National and County Government	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL. V dated 27th August, 2020
37	Kenya National Union of Nurses	COVID-19 Medical Emergency Allowances and Benefits for Frontline Health Care workers in National and County Government	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL. V (77) dated 27th August, 2020
38	Kenya County Government Workers Union-Uasin Gishu Branch	Allowances for Former Local Authority Health officers	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 VOL V (81) dated 4th September, 2020
39	Makueni County Public Service Board	Non-Practice Allowance for the Board Chairman and Secretary/CEO of the Makueni County Service Board	Advice communicated vide Letter Ref No: SRC/TS/MAK/3/61/23 (95) dated 4th September, 2020
40	Nyandarua County Assembly	Non-Practicing Allowance for Advocates in the Service	Advice communicated vide Letter Ref No:

No.	Institution	Issue	Communication
			SRC/TS/NYA/3/61/35 (70) dated 18th September, 2020
41	Nuclear Power and Energy Agency	Advice on Payment of Non-Practicing Allowance	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol VIII (73) dated 18th September, 2020
42	Alupe University College	Terms and Conditions of service for Senior Management Alupe University College	Advice communicated vide Letter Ref No: SRC/TS/UG/3/7 Vol VIII (85) dated 28th September, 2020
43	Uasin Gishu County Assembly	Clarification on payment of Extraneous Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/UG/3/61/(44) dated 28th September, 2020
44	National Environment Tribunal	Payment of National Environment Tribunal Allowance	Advise communicated vide Letter Ref No: SRC/TS/CBT/3/3/ VOL. VI(89) dated 1st October, 2020
45	State Corporation Advisory Committee	Non-Practicing Allowance to Internal Legal personnel	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37/ VOL. VIII (94) dated 1st October, 2020
46	The Kenya Citizen Welfare Association for Retired and Older Persons West Pokot	Request from the Government pensioners to the Government to review and increase their current earned pension from previous review of 2005-2020 (15) years Ksh 5,100/= pm-Ref: Section 3:(Rate and increase of pensions) to the next proposed percentage increase to 22.95% Ksh 15,000/= p.m. - w.e.f 1/7/2019	Advise communicated vide Letter Ref No: SRC/TS/PD/3/2/ VOL. VIII (85) dated 2nd October, 2020
47	Witness Protection Agency	Payment of non-practicing Allowance for legal officers	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL. VIII (93) dated 2nd October, 2020
48	Baringo County Assembly	Request for advice/ comments on Baringo County Assembly committee operations and procedures manual	Advise communicated vide Letter Ref No: SRC/TS/CG/3/61(76) dated 2nd October, 2020
49	Commission for Administrative Justice	Request for Advisory on Remuneration for Director's Position	Advise communicated vide Letter Ref No: SRC/TS/CAJ/35/ 6 Vol 1(142) dated 6th October, 2020
50	Ministry of Education; State	Payment of Medical Allowances to Academic staff, University of	Advise communicated vide Letter Ref No:

No.	Institution	Issue	Communication
	Department of University Education and Research	Nairobi: Scheduling of Consultative meeting on virtual Platform	SRC/TS/UG/3/7 dated 13th October 2020
51	Baringo County Public service Board	Request for SRC Advisory on Sitting and any other Allowances payable to Special purpose committees appointed by the Governor as per the PFM Act	Advise communicated vide Letter Ref No: SRC/TS/CG/BA/3/61/1(77) dated 26th October 2020
52	Public Procurement Regulatory Authority	Request to pay Allowances to members of the Inter-ministerial Taskforce on restructuring of Public procurement Regulatory Authority (PPRA)	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL,VIII (117) dated 26th October 2020
53	Ministry of Industrialization, Trade and Enterprise Development	Payment of Taskforce Allowance	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL,VIII (116) dated 26th October 2020
54	Public Procurement Regulatory Authority	Appeal on the Commissions Advice/Decision on the Request for payment of Taskforces to members of the taskforce for the Development of the Authority's Monitoring and Evaluation Policy guidelines and framework	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL,VIII (118) dated 26th October 2020
55	Office of the Auditor General	House Allowance Rate for Grade OAG5	Advise communicated vide Letter Ref No: SRC/TS/AUG/3/63(118) dated 26th October 2020
56	Ministry of Public service and Gender	Payment of Extraneous Allowance to the Office Administrative Personnel, Drivers and support staff deployed in the Office of Cabinet Secretaries, Chief Administrative Secretaries, Principal Secretaries and other specified senior officers	Advise communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL,VIII (115) dated 26th October 2020
57	County Assembly of Kwale	Request for Clarification on Allowances for Audit Committee	Advise communicated vide Letter Ref No: SRC/TS/CG/KW/3/61/19 (61) dated 27th October 2020
58	Tana River County Public service Board	Rates for Extraneous Allowance for County Employees	Advise communicated vide Letter Ref No: SRC/TS/CG/TR/3/61/40 (16) dated 28th October 2020

No.	Institution	Issue	Communication
59	The National Treasury and Planning	The Salary and Remuneration Commission Recommendation to the Inter-Agency Planning Committee on the Operationalization of the Public Service Superannuation on Pension for Officers whose services were transferred from the National Government to the County Government	Advice communicated vide Letter Ref No: SRC/TS/PD/3/2 VOL.III (86) dated 28th October 2020
60	Kenya Union of Clinical Workers	Enrolment of Clinical officers and other Health Care workers on Pension Scheme	Advice communicated vide Letter Ref No: SRC/TS/PD/3/2 VOL.III (86) dated 28th October 2020
61	Kericho County, County Public Service Board	Request for Payment of COVID-19 Allowances	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.III dated 29th October 2020
62	Ministry of Energy	Determination of Rate of allowances payable to the Energy and Petroleum Tribunal Selection Panel	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL.III (120) dated 29th October 2020
63	Vihiga County Assembly	Clarification on Extraneous Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/VH/3/61/45(68) dated 2nd November 2020
64	National Police Service Commission	Audit Committee Allowance	Advice communicated vide Letter Ref No: SRC/TS/NTSC/3/35/Vol II (115) dated 10th November 2020
65	Council of Legal Education	Review of Responsibility Allowance payable to Secretarial Staff, Drivers and Messenger attached to Assistant Ministers	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/Vol III (124) dated 10th November 2020
66	Ministry of Sports culture and Heritage	Remuneration for World Athletics Continental Tour, Nairobi, 2020	Advice communicated vide Letter Ref No: SRC/TS/DRRPS/3/26/Vol VI dated 12th November 2020
67	Ministry of Sports culture and Heritage	Structure and Remuneration for World Rally Champion (WRC) Safari Rally Project	Advice communicated vide Letter Ref No: SRC/TS/DRRPS/3/26/Vol VI dated 12th November 2020
68	University of Nairobi	Salaries and Remuneration Commission Annual Reports for the Financial Year 2018/2019	Advice communicated vide Letter Ref No: SRC/ADM/AR/1/15 Vol.VI(47) dated 16th November 2020

No.	Institution	Issue	Communication
69	Ministry of Devolution and ASALs	Request for Non-Practicing Allowance - Dr. Florence Chepkemoi Bett PNO:1991097668	Communication vide Letter Ref No: SRC/TS/AG/3/37 Vol. VIII(134) dated 18th November 2020
70	Anti-Counterfeit Authority	Guidance on payment of Non-Practicing Allowance to the Authority's Legal Staff	Communication vide Letter Ref No: SRC/TS/AG/3/37 Vol. VIII(135) dated 18th November 2020
71	County Government of Nairobi	Clarification on the Office of the Deputy Speaker and its Packages	Advice communicated vide Letter Ref No: SRC/TS/CG/NRB/3/61/30/Vol. VII (49) dated 19th November 2020
72	Ministry of Sports culture and Heritage	Approved Rates for payment of Allowance for cultural Groups and Artists	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/Vol. VIII (142) dated 25th November 2020
73	Kenya Water Towers Agency	Guidance on payment of Field Allowances to Officers in the joint Enforcement Unit	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/Vol. VIII (23) dated 25th November 2020
74	Ministry of East Africa Community and Regional Development	Request for Review of East African Legislative Assembly Kenya (EALA) Chapter Accommodation Allowance	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/Vol. VIII (140) dated 25th November 2020
75	Ministry of Tourism and Wildlife	Advisory on Allowances for Tourism Promotion Fund Oversight Board	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL VIII (139)dated 25th November 2020
76	Kenya Space Agency	Payment of Extraneous Allowance to staff Deployed at the Kenya Space Agency	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 VOL VIII (141)dated 25th November 2020
77	Ministry of Public Service and Gender	Public Service Post-Retirement Medical Insurance Policy and Guidelines	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/ Vol. VIII(122) dated 2nd December 2020
78	Ministry of Public Service and Gender	Public Service Post-Retirement Medical Insurance Policy and Guidelines	Advice vide Letter Ref No: SRC/TS/AG/3/37/Vol VIII (122) dated 2nd December 2020
79	Ministry of Devolution and ASALs	Payment of Allowance to Alternate member to Principal Secretary in the	Advice vide Letter Ref No: SRC/TS/IGRTD/3/49 (63) dated 2nd December 2020

No.	Institution	Issue	Communication
		Intergovernmental Relations Technical Committee (IGRTC)	
80	Kenya Film Commission	House Allowance for staff of Kenya Film Commission	Advice vide Letter Ref No: SRC/TS/AG/3/37 Vol. VIII (146) dated 4th December 2020
81	Kenya Wildlife Service	Proposed outsourcing of the medical scheme for employees of Kenya Wildlife Service (KWS)	Advice communicated vide Letter Ref No: SRC/TS/KWS/3/31 dated 9th December 2020
82	Capital Markets Authority	Remuneration for a Personnel Guide for Public Officers Living with disability	Advice communicated vide Letter Ref No: SRC/TS/NCPWD/3/18 (111) dated 9th December 2020
83	County Assembly of Kiambu	Furnishing of the Hon. Speakers House	Advice communicated vide Letter Ref No: SRC/TS/CG/KIA/3/61/13 dated 10th December 2020
84	Parliamentary Service Commission	Leave entitlement and Allowance for the two full -time parliamentary service commissioners	Advice communicated vide Letter Ref No: SRC/TS/PASC/3/35/3 dated 10th December 2020
85	County Assembly of Turkana	Clarification on nominated MCA'S mileage Allowance and payment of Mileage Allowance to county assembly members during recess	Advice communicated vide Letter Ref No: SRC/TS/CG/TUR/3/61/43 dated 10th December 2020
86	County government of Kilifi	Prescribed payment for Kilifi County Valuation Court Secretariat	Advice communicated vide Letter Ref No: SRC/TS/CG/KIL/3/61/14 dated 10th December 2020
87	Registrar of Judiciary	Payment of Hardship Allowance to the Hon. Judges	Advice communicated vide Letter Ref No: SRC/TS/JSC/3/35/8 Vol.VIII (97) dated 10th December 2020
88	Makueni County	Request for payment of Covid-19 medical emergency allowances and benefits for frontline Healthcare workers	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23 dated 10th December 2020
89	Council of Governors	Enhanced and Harmonization of Risk Allowance for Health care workers	Advice communicated vide Letter Ref No: SRC/TS/COG/3/61/48 Vol. VII (104) dated 10th December 2020
90	Retirement Benefit Authority	Employer contribution to Public Service post-retirement medical funds	Advice communicated vide Letter Ref No: SRC/TS/SC/RBA/3/17/14 dated 10th December 2020

No.	Institution	Issue	Communication
91	Nairobi Metropolitan Services	Consultative meeting between Nairobi Metropolitan Services(NMS) and the Salaries and Remuneration Commission	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol. VIII (155) dated 11th December 2020
92	Ministry of Energy	Guidance on Audit Committee Allowance	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol. VIII (157) dated 14th December 2020
93	County Government of Lamu	Review of Mileage allowance and Commuter Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/LAM/3/61/21 dated 14th December 2020
94	County Government of Lamu	Speaker's Residence	Advice communicated vide Letter Ref No: SRC/TS/CG/LAM/3/61/21 dated 14th December 2020
95	County Government of Lamu	Speaker's Responsibility Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/LAM/3/61/21 dated 14th December 2020
96	Ministry of Industrialization ,Trade and Enterprise Development	Request for advice to pay allowances to members of the inter-ministerial and agency working teams /Committee on Kenya-United States of America (USA) Free trade negotiation and Kenya -United Kingdom (UK) Free Trade Agreement Negotiation	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37/ Vol. VIII(157) dated 16th December 2020
97	Ministry of Devolution and ASALs	Request for Determination of Allowance and Rate of Payment	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 dated 29th December 2020
98	County Government of Nakuru	Clarification on Non-practicing Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/NAK/3/61/31(58) dated 11th January 2021
99	Council of Legal Education	Transitioning to new Human Resource instrument: Council of Legal Education	Advice communicated vide Letter Ref No: SRC/TS/CLE/3/71(46) dated 11th January 2021
100	Narok County Public Service Board	Official Vehicle/Mileage Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/NAR/3/61/33 (26) dated 12th January 2021
101	Machakos County	Payment of Advocates Non-Practicing Allowance, State	Advice communicated vide Letter Ref No:

No.	Institution	Issue	Communication
		Counsel and Prosecutorial Allowances and Non-practicing Allowance to Secretary, County Public Service Board	SRC/TS/CG/MA/3/61/22(68) dated 12th January 2021
102	County Assembly of Kitui	Audit Committee Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/KIT/3/61/18(71) dated 15th January 2021
103	County Public Service Board of West Pokot	Clarification of Appointment of part time members of the Board	Advice communicated vide Letter Ref. No: SRC/TS/CG/WP/3/61/47(44) dated 15th January 2021
104	Count Government of Taita Taveta	Request for an advisory on eligible Allowance for medics on Study Leave	Advice communicated vide Letter Ref No: SRC/TS/CG/TT/3/61/39 (65) dated 15th January 2021
105	Embu County Government	Clarification on SRC circular Ref. No: SRC/NCPWD/3/18(80) dated 26th August 2019: Remuneration for a personal Guide for Public Officers Living with Disabilities	Advice communicated vide Letter Ref No: SRC/TS/CG/EM/3/61/6 (98) dated 15th January 2021
106	Council of Governors	Request for advice on the proposed Allowance payable to the Audit Committee members	Advice communicated vide Letter Ref No: SRC/TS/COG/3/61/48 Vol. II (106) dated 15th January 2021
107	County Public Service Board of Elgeyo Marakwet	Remuneration and Benefit for Board Members of the county Public Service Board	Advice communicated vide Letter Ref No: SRC/TS/CG/EM/3/61/5(48) dated 20th January 2021
108	Count Government of Taita Taveta	Request for an advisory on Eligible Allowance for medics on Study Leave	Advice communicated vide Letter Ref No: SRC/TS/CG/TT/3/61/39 (67) dated 20th January 2021
109	Ministry Of Health	Payment of Emergency Call Allowance to Doctors working at the Ministry of Health Headquarters	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/23Vol. V dated 26th January 2021
110	Council of Governors	Enhancement of Risk Allowance for Health workers	Advice communicated vide Letter Ref No: SRC/TS/COG/3/61/48Vol. II(111) dated 27th January 2021
111	Kisumu County Public service Board	Advice on Payment of Non-practice Allowance to Legal Counsels within Kisumu County Public Service	Advice communicated vide Letter Ref No: SRC/TS/CG/KMU/3/61/17(41) dated 27th January 2021
112	Nicholas Mwangangi	Health Workers Allowances	Advice communicated vide Letter Ref No:

No.	Institution	Issue	Communication
			SRC/TS/AG/3/37 Vol. IX dated 2nd February 2021
113	Kenya National Union of Workers	Review of Risk Allowances for Health Workers for Parity	Advice communicated vide Letter Ref No: SRC/TS/HWI/3/123 Vol. V(126) dated 2nd February 2021
114	The National Treasury and Planning	Taskforce Allowance for Integrated County Revenue Management System(ICRMS) Technical Committee Members	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX(18) dated 9th February 2021
115	The National Treasury and Planning	Request for advice to pay taskforce Allowance to members of the Taskforce on assessing the impact of COVID-19 on the financial and operational Performance of the strategic State corporation and recommend remedial measures	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX(17) dated 9th February 2021
116	Ewaso Nyiro South River Basin Development Authority	Review/Enhancement of Staff House Allowance Rates	Advice communicated vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX(16) dated 9th February 2021
117	County Public Service Boards	Enhancement of Risk Allowance to Health Workers	Advice communicated vide Letter Ref No: SRC/TS/COG/3/61/48 Vol. II dated 9th February 2021
118	Kisii County Assembly	Plenary and Committee Sitting Allowance	Advice communicated vide Letter Ref No: SRC/TS/CG/KIS/3/61/16(39) dated 10th February 2021
119	Tharaka Nithi County- Mr Mbae K. Kenneth	Intervention on Payment of Village Administrators- Tharaka Nithi County	Advisory communicated vide Letter Ref No: SRC/TS/CG/TN/3/61/41(51) dated 10th February 2021
120	Nairobi City County	Acting Allowance-Mr Thomas Mweu Kasoa-20130006503	Advisory communicated vide Letter Ref No: SRC/TS/CG/NRB/3/61/VOL.II (53) dated 10th February 2021
121	Intergovernmental Relations Technical Committee	Payment of Top up to deployed staff	Advisory communicated vide Letter Ref No: SRC/TS/IGRTC/3/49(67) dated 11th February 2021
122	Ministry of Labour and Social Protection	Payment of Allowances for the National Adoption Committee	Advisory communicated vide Letter Ref No: SRC/TS/AG/3/37/VOL. IX dated 18th February 2021

No.	Institution	Issue	Communication
123	Office of the Controller of Budget	Review of the Car Loan for the Speaker and member of the County Assembly	Advisory communicated vide Letter Ref No: SRC/TS/COG/3/61/48 VOL. II (117) dated 23rd February 2021
124	Narok County Public Service Board	Request for Advisory on the applicable rates for payment of Non-practicing Allowance - Two Officers(2)	Advisory communicated vide Letter Ref No: SRC/TS/CG/NAR/3/61/33(28) dated 23rd February 2021
125	County Government of Embu	Request for Advisory on unpaid leave	Advisory communicated vide Letter Ref No: SRC/TS/CG/EM/3/61/6(99) dated 25th February 2021
126	University of Nairobi	Enhancement of clinical allowance for Academic staff in the school of Nursing Sciences at the University of Nairobi	Communication vide Letter Ref No: SRC/TS/HWI/3/23 Vol. V dated 8th March 2021
127	LAPSSET Corridor Development Authority	Review of Allowances for the Uniformed Security Officers at the LAPSSET Corridor Development Authority	Communication vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX (33) dated 9th March 2021
128	Kenya National Bureau of Statistics	Payment for Allowances to the KNBS and State department for Planning Liaison Officers Nominated to the National Information Platform for Food and Nutrition (NIPFN) Project	Communication vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX (34) dated 9th March 2021
129	County Government of Kirinyaga	Appeal for Payment of Health Allowance for the Director Medical Service, Public Health and Sanitation	Communication vide Letter Ref No: SRC/TS/CG/KIR/3/61/15 (121) dated 9th March 2021
130	County Assembly of Kitui	Concurrence on the Payment of Local Transport Allowance to members of County Assembly	Communication vide Letter Ref No: SRC/TS/CG/KIT/3/61/18 (73) dated 10th March 2021
131	County Public Service Board of Bungoma	Payment of Risk Allowance to Fire Service Personnel	Communication vide Letter Ref No: SRC/TS/CG/BU/3/61/3 (41) dated 10th March 2021
132	Ministry of Education	Medical Allowances to Doctors working at the Public Universities Health Centres	Communication vide Letter Ref No: SRC/TS/HWI/3/23 Vol. V (136) dated 10 March 2021
133	National police Service Commission	Submission of the NPSC Job description manual for the Remuneration Review Cycle 2021/2022-2021/2025	Communication vide Letter Ref No: SRC/TS/NPSC/3/35/5 Vol. II(117) dated 10 March 2021
134	Ken Gen	Advice on Remuneration for employees in Foreign Country	Communication vide Letter Ref No: SRC/TS/EC/3/17/16

No.	Institution	Issue	Communication
			VOL III (9) dated 10th March 2021
135	County Assemblies Forum	Pension Benefit for County State Officers	Communication vide Letter Ref No: SRC/TS/PD/3/2VOL.III (102) dated 10th March 2021
136	CPF Financial Services	Pension Benefit for County State Officers	Communication vide Letter Ref No: SRC/TS/PD/3/2VOL.III (102) dated 10th March 2021
137	County Government of Kiambu	Remuneration Reduction on Appointment as a Chief Officer	Communication vide Letter Ref No: SRC/TS/CG/KIA/3/61/13(103) dated 10th March 2021
138	County Assembly of Kericho	Remuneration and Benefit for Committee members attending meeting outside the precinct of the Assembly	Communication vide Letter Ref No: SRC/TS/CG/KER/3/61/12(19) dated 15th March 2021
139	Nyamira County Public Service Board	Guidance or Advisory on Allowances for the County Policing Authority Board Members	Communication vide Letter Ref No: SRC/TS/CG/NYA/3/61/34(33) dated 15th March 2021
140	County Government of Kilifi	Provision for Allowance to Legal staff	Communication vide Letter Ref No: SRC/TS/CG/KIL/3/61/14 dated 15th March 2021
141	Masinde Muliro University of Science & Technology	Request for an Appointment with Commission staff	Communication vide Letter Ref No: SRC/HWI/3/23 Vol. V dated 15th March 2021
142	Migori County Public Service Board	Official Vehicle/Mileage Allowance	Communication vide Letter Ref No: SRC/TS/CG/MIG/3/61/27(7) dated 22nd March 2021
143	Kenya Deposit Insurance Corporation	Payment of Non-practice Allowance for legal Officers and other professionals	Communication vide Letter Ref No: SRC/TS/AG/3/37 VOL IX (57) dated 22nd March 2021
144	County Secretary and County Assembly	Housing Benefit for Governors, Deputy Governors and County Assembly Speaker	Communication vide Letter Ref No: SRC/TS/COG/6/61/48 VOL II (123) dated 30th March 2021
145	Ministry of Transport, Infrastructure, Public works, Housing and Urban Development	Housing Benefit for Governors, Deputy Governors and County Assembly Speaker	Communication vide Letter Ref No: SRC/TS/COG/6/61/48 VOL II (124) dated 30th March 2021

No.	Institution	Issue	Communication
146	State Corporations Advisory Committee	Payment of Non-practicing Allowance to legal Personnel in Public Service	Communication vide Letter Ref No: SRC/TS/AG/3/37/VOL. IX (64) dated 31st March 2021
147	County Assembly of Kiambu, Ms Yvonne Waweru	Request on Advisory on Circular on Conversion of MCAs Car Loan to Car Grant	Communication vide Letter Ref No: SRC/TS/AG/3/61/37 VOL.IX(59) dated 1st April 2021
148	County Assembly of Lamu	Speaker's Car Grant	Communication vide Letter Ref No: SRC/TS/COG/LAM/3/6/21(31) dated 4th April 2021
149	Kenya Water Towers Agency	Request for circular on Meal Allowance, Field Allowance, Risk Allowance and Extraneous Allowance	Communication vide Letter Ref No: SRC/TS/KTWA/3/17/28(25) dated 4th April 2021
150	CPF Financial Services	Pension Benefits for County State Officers	Communication vide Letter Ref No: SRC/TS/CAF/3/61/49(93) dated 6th April 2021
151	County Government of Kilifi	Payment of Non-Practicing Allowance to County Attorney	Advice vide Letter Ref No: SRC/TS/CG/KIL/3/61/14 dated 9th April 2021
152	Judicial Service Commission	Request for Payment of Taskforce Allowance	Advisory vide Letter Ref No: SRC/TS/JSC/3/35/8 Vol III dated 16th April 2021
153	The National Treasury and Planning	Allowances for the National Treasury Officers working on FY 2020/21 Supplementary Budgets and the FY 2021/22 and Medium Term Budget	Advisory vide Letter Ref No: SRC/ TS/AG/3/37 Vol. IX dated 22nd April 2021
154	County Government of Kirinyaga	Provision of Transport for County Executive Committee Members	Advisory vide Letter Ref No: SRC/TS/CG/KIR/3/61/(167) dated 27th April 2021
155	Nyamira County Public Service Board	Guidance/Advisory on allowances for the County Policing Authority Board Members	Advisory vide Letter Ref No: SRC/TS/CG/NYA/3/61/34(33) dated 29th April 2021
156	Office of the Controller of Budget	Audit and Risk Allowances	Advisory vide Letter Ref No: SRC/TS/OCOB/3/50 VOL II (73) dated 30th April 2021
157	Kenya Copyright Board	Appeal on SRC Advisory affecting payment of non-practicing, extraneous and leave allowance at the Kenya Copyright Board	Advisory vide Letter Ref No: SRC/TS/CBT/3/3 Vol. VI (102) dated 5th May 2021
158	Ministry of Public Service and Gender	Request for Authority to Pay Allowances to Taskforce on review of the Laws Relating to	Advisory vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX (123) dated 5th May 2021

No.	Institution	Issue	Communication
		the Exercise of the Power of Mercy	
159	County Government of Bungoma	Special house allowance	Advisory vide Letter Ref No: SRC/TS/BU/3/61/3(43) dated 5th May 2021
160	Kenya Fisheries Services	Request for approval to pay top-up salary, risk and extraneous allowance to Kenya Fisheries services staff	Advisory vide Letter Ref No: SRC/TS/AG/3/37 VOL.IX (127) dated 10th May 2021
161	Anti-Counterfeit Authority	Guidance on payment of house allowance arrears to Anti-Counterfeit Authority at the Eldoret Regional Office	Advisory vide Letter Ref No: SRC/TS/AG/3/37 VOL.IX (126) dated 11th May 2021
162	Teachers Service Commission	Payment of Leave allowance and leave days entitlement for commissioners of independent offices	Advisory vide Letter Ref No: SRC/TS/AG/3/37 VOL.IX (127) dated 11th May 2021
163	Nuclear Power and Energy Agency	Request for Legal Advisory on payment of non-practice allowance to Nuclear Power and Energy Agency legal personnel / advocates of the high court of Kenya	Advisory vide Letter Ref No: SRC/TS/AG/3/37 Vol. IX(133) dated 24th May 2021
164	Isaac Musa Kilonzo	Request to address the overlooked and unfairly rejected appeal by PSC of complaints about pension earnings	Advisory vide Letter Ref No: SRC/TS/PD/3/2 VOL.III (103) dated 24th May 2021
165	Ethics and Anti-corruption Commission	Opinion on eligibility of employees under contract at the county governments to mortgage facilities	Advisory vide Letter Ref No: SRC/TS/EACC/3/35/7 VOL.II (95) dated 27th May 2021
166	Muranga County Government	Commuter allowance for the county executive members	Advisory vide Letter Ref No: SRC/TS/CG/MUR/3/61/29 (67) dated 31st May 2021
167	Council of ward administrators	Request for consideration for field administrative allowance and extraneous allowances for county government administrators	Advisory vide Letter Ref No: SRC/TS/CGOVT/3/61 VOL. V (51) dated 31st May 2021
168	Jomo Kenyatta University Hospital	Clarification for extraneous allowance as per nutritionists rate in public hospitals	Advisory vide Letter Ref No: SRC/TS/HWI/3/23/Vol. V(153) dated 3rd June 2021
169	Narok County Public Service Board	Request for guidelines on applicable rates of house allowance to County Government Officers: Narok Municipality	Advisory vide Letter Ref No: SRC/TS/CG/NAR/3/61/33 (30) dated 9th June 2021
170	County Government of Kilifi	Provision of Non-practicing allowance to County Legal	Advisory vide Letter Ref No: SRC/TS/CG/KIL/3/61/14 dated 10th June 2021

No.	Institution	Issue	Communication
		Counsel (Advocated) employed by county government of Kilifi	
171	Public Service Commission	Request for Consideration for payment of Extraneous / Responsibility Allowance	Advisory vide Letter Ref No: SRC/TS/PSC/3/35/4 dated 15th June 2021
172	Kenya Medical Practitioners and Dentist Union	Appointment	Advisory vide Letter Ref No: SRC/TS/HWI/3/23 Vol. V(2) dated 29th June 2021
173	Ministry of interior and Coordination of National Government	Extraneous Allowance for the Secretariat to the Border control and Operations Coordination Committee	Advisory vide Letter Ref No: SRC/TS/AG/3/37/ Vol. IX (165) dated 29th June 2021
174	County Government of Kirinyaga	Provision of Transport for County Executive Committee Members	Advisory vide Letter Ref No: SRC/TS/CG/KIR/3/61 Vol. II (11) dated 29th June 2021
175	Ministry of interior and Coordination of National Government	Allowance payable to Audit committee members	Advisory vide Letter Ref No: SRC/TS/AG/3/37/ Vol. IX (169) dated 30th June 2021
176	National Employment Authority	Salary structure for National Employment Authority	Advised on the salary structure vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL.IX(105) via letter dated 19 th August 2020.
177	Makueni County Government	Remuneration and Benefits for the County Secretary	Advice Communicated vide Letter Ref No: SRC/TS/CG/3/33/6 VOL.III (29) dated 24 th July, 2020
178	Office of the Controller of Budget	Office of the Controller of Budget Job Evaluation Appeal	Advice communicated vide Letter Ref No: SRC/TS/JE/CIOT/3/33/5 Vol. V (38) dated 3 rd July, 2020
179	Ministry of Energy	Request for approval to implement the amended salary notches for KETRACO Staff	Advice communicated vide Letter Ref No: SRC/TS/EC/3//16 Vol. 11 (100) dated 3 rd July, 2020
180	Kitui County Textile Centre	Job Evaluation for Kitui County Textile Centre	Advice Communicated vide Letter Ref No: SRC/TS/KIT/3/61/18(68) dated 18 TH August,2020
181	Kenyatta National Hospital	Re-Categorisation Of Kenyatta National Hospital from PC 3C To 7A	Advice Communicated vide Letter Ref No: /TS/JE/SRSC/3/33/4 Vol. IX (83) dated 7 th July, 2020
182	Public Service institutions	Closure of appeals for the 2017 JE and remuneration review cycle	Communicated vide Letter Ref. No: SRC/ADM/CIR/1/13 (29)dated 7 th July, 2020

No.	Institution	Issue	Communication
183	Anti-FGM Board	Request for review of the approved Salary Structure and Allowances for Anti-FGM Board	Advice Communicated vide Letter Ref No. SRC/TS/CBT/3/3/VOL IV(83) dated 13 TH August,2020 (Grading structure)
184	Ministry of Agriculture, Livestock, Fisheries and Cooperatives	Harmonisation of terms of service for staff of Agriculture Food Authority	Advice communicated vide Letter Ref No. SRC/TS/JE/SRSC/3/33/4 Vol. IX (106)dated 19 th August, 2020
185	Ministry of Energy	Letter of Appointment as the Managing Director of the Geothermal Development Company	Advice communicated vide Letter Ref No: SRC/TS/SC/EC/3/17/16 Vol II(105) dated 15 th July, 2020
186	Moi Teaching and Referral Hospital	Appeal on Job Grading and Salary Structure	Advice communicated to MTRH vide Letter Ref No. SRC/TS/JE/SRSC/3/33/4/VOL .IX(99) dated 13th August 2020
187	County Government of Kirinyaga	Request for Salaries and Remuneration Guidelines for Kirinyaga Investment and Development Authority	Advised on the salary structure vide Letter Ref No: SRC/TS/CG/KIR/3/61/15(118) dated 13 th August 2020
188	Ewaso Ngiro North Development Authority	Authority to implement recommended salary structure	Advice Communicated circular vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL.IX(88) dated 10 th August,2020 (Grading Structure)
189	Regional Centre on Ground Water Resource	JE Grading Results for the Regional Centre on Ground Water Resource - JE Basic salary structure	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL.IX (104). 19th August 2020
190	Moi Teaching and Referral Hospital	Moi Teaching and Referral Hospital Chief Executive Officer's remuneration	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4/ VOL.IX(99) dated 13th August 2020.
191	Agricultural Finance Corporation	JE grading structure for Agricultural Finance Corporation - Missing jobs	Advise communicated vide Letter Ref No: SRC/TS/JE/CSSC/3/33/2 VOL.IV(102)(Grading structure) dated 27 th July 2020
192	Kenya Leather Development Council	Implementation of JE Results: Basic Salary Structure for Kenya Leather Development Council	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4VOL.I V(104) dated 9 th September 2020.

No.	Institution	Issue	Communication
193	Inter-Governmental Technical Relations Committee	Terms of Service for Inter-Governmental Technical Relations Committee	Advice communicated vide Letter Ref No: SRC/TS/IGRTC/3/49(56) dated 6 th August 2020
194	Office of the Attorney General and Department of Justice	Roles in the Office of the Attorney General and Department of Justice	Advice communicated
195	County Governments	Implementation of JE Results: Phase 4 Salary Structure for County Executive and County Assembly	Advice Communicated vide letters
196	National Police Commission	National Police Service Salary Review Phase IV	Advice Communicated
197	Kenya Veterinary Vaccines Production Institute	Request for nominee to the Kenya Veterinary Vaccines Production Institute's HR instruments Review Team	Advice Communicated vide Letter Ref No: SRC/TS/SC/3/17/2VOL VII(105) dated 28 th July, 2020
198	Kenya National Qualification Authority	Salary structure of the Kenya National Qualifications Authority	JE grading structure communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. IX (87) dated 15 th July 2020
199	Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works	Establishment of the National Construction Appeals Board Secretariat	Advice Communicated vide Letter Ref No: SRC/TS/SC/3/17/2 VOL. VII (106) dated 28 th July, 2020
200	National Irrigation Authority	Review of the model gross salary scale structure under the 2017 Job Evaluation Review	Advice given vide Letter Ref No: SRC/TS/SRSC/3/33/4 VOL.IX(91) dated 30 th July 2020
201	Insurance Regulatory Authority	Terms of service for staff employed on short term contracts	Advice communicated vide Letter Ref No: SRC/TS/SC/3/17/14 VOL VII(108) dated 25 th August, 2020
202	Agricultural Finance Corporation	Implementation of JE Results: Basic salary structure for Agricultural Finance Corporation	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL.IX (75) dated 3 RD JULY 2020
203	Public service Institutions	Guideline for Conducting Job Evaluation for the 2021/22-2024/25 Remuneration Review Cycle in the Public Service	Advisory vide Letter Ref No: SRC/ADM/CIR/1/13 Vol IV (39) Dated 6 th August, 2020
204	Judiciary	Remuneration for the Registrar, Legal Appeals Tribunal	Advice Communicated vide Letter Ref No:

No.	Institution	Issue	Communication
			SRC/TS/JSC/3/35/8 VOL.II (112) dated 18 th August, 2020
205	National Treasury	Implementation of JE Results: Salary structure for Kenya National Qualification Authority	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. IX (102) dated 19 th August, 2020
206	Kenya National Innovation Agency	Implementation of JE Results: Salary structure for Kenya National Innovation Agency	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. IX (102) dated 19 th August, 2020
207	National Treasury	Implementation of JE Results: Salary structure for Regional Center for Ground Water Resources	Advice communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. IX (104) dated 19 th August, 2020
208	Kenya Space Agency - Ministry of Energy	Kenya Space Agency remuneration structure	Communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL. IX (130) dated 28 th September, 2020
209	Kenya National Innovation Agency	Salary Structure with rationalised annual increments for Kenya National Innovation Agency	JE Grading structure communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 VOL.XI(88) dated 15 th July,2020
210	Ministry of Interior and coordination of the National Government - State Department of Correctional services - Kenya Prisons Service	Implementation of the Phase IV JE salaries for Kenya Prisons Service	Communication done vide Letter Ref No: SRC/TS/JE/DIS/3/33 /8 VOL II (84) dated 8 th September, 2020
211	Kenya National Commission for Human Rights	Evaluation of jobs at Kenya National Commission for Human Rights	Advisory Communicated vide Letter Ref No: SRC/TS/JE/CIOT/3/33/5 VOL V(46) 28 th September,2020
212	National Transport and Safety Authority (2 letters)	Review of National Transport and Safety Authority salary structure	Advisory provided vide Letter Ref No: SRC/TS/SC/3/17 VOL. VI (119) 28 th September, 2020
213	Commission on Administrative Justice	Request for advisory on remuneration for A Director's position	Communication/advice done vide Letter Ref No:

No.	Institution	Issue	Communication
			SRC/TS/CAJ/35/6 VOL.I(142) Dated 6 th October,2020
214	Office of the Director of Public Prosecutions	Review on the implementation of the salary structure for Public Officers in Office of the Director of Public Prosecutions	Advisory provided vide Letter Ref No: SRC/TS/JE/CIOT/3/33/5 VOL.V(42) dated 27 th July, 2020
215	State Corporations Advisory Committee	Protocol of engagement as relates to the terms and conditions of service of State corporations	Advisory provided vide Letter Ref No: SRC/TS/SCAC/3/3/17/1 VOL.I (85) dated 31 st August, 2020
216	Kenya Investment Authority	Appeal on JE Grading Results for Kenya Investment Authority	Advisory provided vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. X (103) dated 14 th October, 2020
217	State Department of Petroleum	Proposed salary review for Kenya Pipeline Company staff	Advisory provided vide Letter Ref No: SRC/TS/JE/CSSC/3/33/2 Vol. X dated 30 th October, 2020
218	Kenya Institute of Curriculum Development	JE Results for Kenya Institute of Curriculum Development	
219	Kirinyaga Investment Development Authority	JE Results and Approved Salary Structure For Kirinyaga Investment Development Authority	Advisory provided vide Letter Ref No: SRC/TS/CG/KIR/3/61/15 (118) dated 13 th August, 2020
220	Office of the Director of Public Prosecutions	Request for Institutional Support and Strengthening (Technical and Professional Advisors)	Advice Communicated vide Letter Ref No: SRC/TS/JE/CIOT/3/33/5 VOL.V (33) dated 14 th September, 2020
221	Insurance Regulatory Authority	Terms of Service for staff employed on short term contracts	Advisory provided vide Letter Ref No: SRC/TS/SC/3/17/14 VOL VII(108) dated 25 th August, 2020
222	Commission on Revenue Allocation	Request for Advisory Opinion on Commission's Structural Reorganization and Staffing	Advisory provided vide Letter Ref No: SRC/TS/JE/CIOT/3/5/Vol. 5 dated 10 th March, 2021
223	The Head of the Public Service	Categorization of Nuclear Power Agency	Advisory provided vide Letter Ref No: SRC/TS/CS/3/67 dated 2 nd September, 2020
224	Kenya Railways Corporation	Salary Structure for Kenya Railways Corporation	Advisory provided vide Letter Ref No: SRC/TS/JE/CSSC3/33/2 VOL.5 dated 1 st December, 2020

No.	Institution	Issue	Communication
225	Kenya Industrial Research and Development Institute	Full payment of arrears on implementation of Salary and Remuneration Commission Award/JE: SRC/TS/JE/PURTI/3/33/7 VOL. IV (56) OF 26 TH JULY, 2019	Advisory provided vide Letter Ref No: SRC/TS/JE/PURTI/3/33/7 VOL. IV (115) dated 30 th October, 2020
226	Ministry of Health	Job Re-Evaluation Grading Results and Salary Structure for the Kenyatta National Hospital	Advisory provided vide Letter Ref No: SRC/TS/KNH/3/17/11(75) dated 21 st October, 2020
227	State Department of University Education and Research	Approval of the National Research Fund Salary Structure	Advisory provided vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. X (19) dated 30 th October, 2020
228	Universities' Academic Staff Union	Job Evaluation for the 2021/22 – 2024/25 Remuneration Review Cycle for the Public Service	Advisory provided vide Letter Ref No: SRC/TS/UG/3/7 Vol. VIII (90) dated 23 rd October, 2020
229	Kenya Institute of Mass Communication	Implementation of JE Results: Basic Salary Structure for Kenya Institute of Mass Communication	Advisory provided vide Letter Ref No: SRC/TS/JE/PURTI/3/33/7 Vol. IV (115) dated 14 th October, 2020
230	Commission for Revenue Allocation	Clarification on the Total Remuneration for Commission Secretary/CEO	Advisory provided vide Letter Ref No: SRC/TS/CRA/3/35/10 (107) dated 30 th October 2020
231	Sacco Societies Regulatory Authority	JE Grading: Approval to implement Human Resource Instruments	Advice on JE grading Communicated vide Letter Ref No: SRC/TS/JE/SRSC/3/33/4 Vol. IX (88) dated 20 th July, 2020
232	University Fund	Salary Structure for University Fund	Advisory provided vide Letter Ref. No: SRC/TS/JE/SRSC/3/33/4 VOL.X(15) dated 30 th October, 2020
233	Teachers Service Commission	Job Evaluation Grading Results For The Teaching Service	Advisory provided vide Letter Ref. No: SRC/TS/JE/CIOT/3/5/Vol. VI (87) dated 16 th March, 2021
234	Public Service Institutions	The Third Public Service Remuneration and Benefits Review Cycle - advisory on salary freeze for all other public officers	Provided vide Letter Ref. No: SRC/TS/JE/33/3 VOL XI (26) dated 17 th June, 2021
235	Office of the Director of Public Prosecutions	Appeal on JE results and salary structure for public officers in	Advise communicated vide Letter Ref. No: SRC/TS/JE/CIOT/3/33/5

No.	Institution	Issue	Communication
		the Office of the Director of Public Prosecutions	VOL.V(42) dated 27 th July 2020
236	Agricultural Finance Corporation	JE and salary structure for Agricultural Finance Corporation	Advice communicated vide Letter dated 22 nd May Ref No: SRC/TS/JE/CSSC/3/33/2 VOL.IV(94) dated 22 nd July, 2020
237	Head of Public Service	Terms and conditions of service for Vice Chancellors and Deputy Vice Chancellors for public universities	Advice Communicated vide Letter Ref. No: SRC/TS/UG/3/7 VOL.III (57) dated 7 th AUG, 2020
238	Kibabii University	CBA between Kibabii University and the three trade Unions for period 2017-2021	SRC advisory Communicated vide Letter Ref. No: SRC/TS/UG/3/7/Vol. VIII (101) dated 10th November, 2020.
239	Kenya Veterinary Vaccines Production Institute	Resubmission of negotiated CBA for period 2017-2021	SRC advisory Communicated vide Letter Ref. No: SRC/TS/SC/3/17 VOL. VI (146) dated 17th November, 2020.
240	Kenya Power and Lighting Company (KPLC)	CBA - 2021-2024: Request for Negotiation Parameters approval	SRC advisory Communicated vide Letter Ref. No: SRC/TS/EC/3/17/16 VOL. III (5) dated 4th December, 2020
241	Dedan Kimathi University of Science and Technology	CBA with staff trade unions 2013-17	SRC advisory Communicated vide Letter Ref. No: SRC/TS/UG/3/7/Vol. VIII (132) dated 15th February, 2021
242	Kenyatta National Hospital	Approval of the Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers (KUDHEIHA) Workers Collective Bargaining Agreement for the Period 2013-2017	SRC advisory Communicated vide Letter Ref. No: SRC/TS/KNH/3/17/11 (63) dated 22nd February, 2021.
243	Commission for University Education	Collective Bargaining Agreement between Commission for University Education and KUDHEIHA	SRC advisory Communicated vide Letter Ref. No: SRC/TS/CUE/3/35 (21) dated 14th April, 2021
244	Kenya Veterinary Vaccines Production Institute	Appeal - CBA for period 2017-2021	SRC advisory Communicated vide Letter Ref. No: SRC/TS/SC/3/17 VOL. VI (176) dated 29th April, 2021.
245	Kenya Ports Authority	Collective Bargaining Negotiations between the Management of KPA and the	SRC advisory Communicated vide Letter Ref. No: SRC/TS/KPA/3/17/55(30) dated 25th May, 2021.

No.	Institution	Issue	Communication
		Dock Workers Union for the Period 2020 – 2023	
246	National Oil Corporation of Kenya	2016-2018 Collective Bargaining Agreement	SRC report submitted to the industrial court and ruling made on 3rd June, 2021.
247	Teachers Service Commission	Advisory opinion on the 2021-2025 CBA for the Teaching Service	SRC advisory Communicated vide Letter Ref. No: SRC/TS/TSC/3/35/2 VOL. IV (49) dated 17th June, 2021
248	Kenya Forestry Research Institute	Collective Bargaining Negotiations between Kenya Forestry Research Institute Board and the Union of National Research Institutes of Kenya - 2013-2016	The Commission submitted its report on the proposed CBA to the Employment and Labour Relations Court on 22nd June, 2021.