

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 FEB 2024	DAY: WED
TYPED BY: OF	Hon Owen Baya, mp
CLERK-AT-THE-TABLE:	Deputy Majority leader
	Miriam Moko

THE AUDITOR-GENERAL

ON

**SALARIES AND REMUNERATION
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2023**





Salaries & Remuneration
Commission
Rewarding productivity

SALARIES AND REMUNERATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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



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1. ABBREVIATIONS AND ACRONYMS

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

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MP	Member of Parliament
MPSY&G	Ministry of Public Service, Youth and Gender
MSc	Master of Science
NACADA	National Authority for the Campaign Against Alcohol and Drug Abuse
N/A	Not applicable
NT&P	National Treasury and Planning
NWBC	National Wage Bill Conference
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OGW	Order of Grand Warrior
PG	Postgraduate
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

2. KEY COMMISSION INFORMATION AND MANAGEMENT

a) Background information

The Salaries and Remuneration Commission (SRC) is established under Article 230 of the Constitution of Kenya, 2010, and operationalised by SRC Act, 2011 (Commencement date 29th July, 2011). The Commission is domiciled in Nairobi County and has two directorates namely, Directorate of Remuneration Services, and Directorate of Corporate Services. Other departments include; Legal Services, Corporate Communications and Internal Audit and Risk.

b) Principal activities of the Commission

The mandate of the Commission as provided in the constitution is to:

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

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

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

c) Vision, Mission and Core Values

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

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

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d) Key management

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

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

e) Fiduciary management

During the fiscal period to 30 June 2023, the following members of the management team were charged with direct fiduciary responsibility:

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

f) Fiduciary oversight arrangements

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

g) Commission headquarters

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

h) Contacts information

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

Email: info@src.go.ke

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

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

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

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

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

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

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

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

i) Commission Bankers

Principal Bankers

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

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

j) Independent auditor

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

k) Principal legal adviser

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

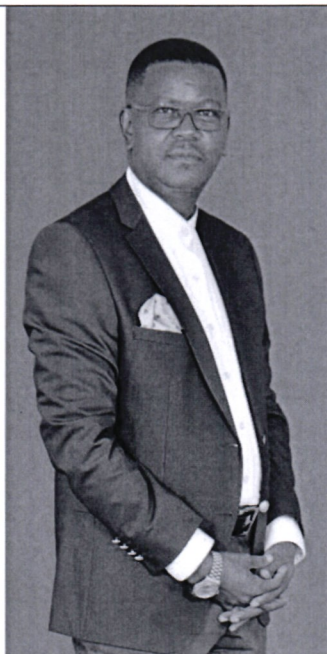
3. CHAIRPERSON AND MEMBERS OF THE COMMISSION



Mrs. Lyn Cherop Mengich

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.



Dr. Amani Yuda Komora, MBS

Dr. Komora is a Member and Vice Chairperson 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.

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.

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.



Dr. Leah Mumbua
Munyao, MBS

Dr. Mumbua is a Member of the Commission, nominated by the Teachers Service Commission (TSC). She chairs the Corporate Image and Stakeholder Management Committee of the Commission.

Dr. Mumbua is the immediate former pioneer Director of Academic Affairs (DAA) at KSG. While serving as the DAA, she strengthened the training by leading teams in the development of capacity building programmes for the national government, county governments and State corporations for public service transformation. She also strengthened the consultancy, research and advisory mandate of KSG by developing policies and procedure manuals for internal capacity of faculty.

Dr. Mumbua is an educationist with over 30 years of experience in education management and planning. She has an in-depth understanding and experience in corporate governance, programme development, implementation, and review process. Dr. Mumbua possesses remarkable wealth of experience in strategic leadership in specialised training institutions in the public and private sector. While serving as the Director of the Kenya Institute of Management, she successfully spearheaded the transformation process leading to the establishment of the Management University of Africa, where she served as the pioneer Director, Institutional Development and Quality Assurance and Registrar, Academic and Student Affairs.

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



John Kennedy
Monyoncho

Mr. Monyoncho is a Member of the Commission, nominated by the Defence Council. He chairs the Wage Bill Management Committee of the Commission. Mr. Monyoncho has over 20 years of experience in senior management in both public and private sector, having worked with SRC where he rose to Director of Research, Compliance, Policy and Planning. He also worked at the Kenya National Bureau of Statistics, where he rose to a Technical Manager.

Further, he worked with the Kenya Integrated Household Budget Survey Programme as a Logistics and Administration and Research Manager, with the Nairobi Securities Exchange as an Administration Officer, and with the Ministry of Finance and Economic Planning as a Technical Assistant to the Economic Secretary. Mr. Monyoncho is

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	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.
 Margaret Sawe	Ms. Sawe is a Member of the Commission, nominated by the Senate on behalf of county governments. She has vast experience in the field of HR, having worked in various organisations. 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. 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. She holds a master's degree in Business Administration, UoN; PG Diploma, IHRM; and a Bachelor Education (Home Economics) Degree from Kenyatta University.
 Nelly Ashubwe, MBS	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. 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. 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. Commissioner Ashubwe holds a Diploma in Law from the Kenya

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	School of Law, Law Degree from the UoN and a Bachelor of Education 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.
 FCPA. Sophie Moturi, MBS	FCPA. 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. 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. In addition, FCPA. Moturi has worked as a Country Director and Finance and Administration Manager for non-governmental organisations; and for Price Waterhouse as Auditor and Accountant. FCPA. Moturi holds a master's degree in Banking and Finance (Microfinance) and a Bachelor of Commerce (Accounting Option) Degree. She is a fellow of the Institute of Certified Public Accountants of Kenya (ICPAK) and a member of the Association of Women Accountants of Kenya.
 Mr. Abdiwahab Abdullahi Abdi	Mr. Abdiwahab Abdullahi Abdi is a Member of the Commission, nominated by the Judicial Service Commission. He holds a Bachelor of Business Management Human Resource Management Option from Moi University, and currently finalizing a Master of Arts Degree Sociology, Egerton University, Mr. Abdi has a wealth of experience spanning over 14 years in strategy development, human resource management, project management and planning. He is a certified Strategic Management Analyst certified by the Global Academy of Finance and Management, Colorado USA. He also holds Certificate in Strategic Leadership and Management from University of Illinois Urbana Champaign, USA. In addition, Mr. Abdiwahab is a full member in good standing of both local and international Professional bodies Particularly Society for Human Resource Management (SHRM-USA), Institute of Human Resource Management-Kenya (IHRM), and Kenya Institute Management (KIM).

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	In view of the above pursuits, he also merited Board Directorship of Kenya Veterinary Board where he served two Board Sub-Committees namely; Finance and Administration as well as Communication, Partnership and Stakeholder Engagement. Mr. Abdiwahab worked with County Land Management Board under the tutelage of the National Land Commission. He also worked for International Centre for Participatory Health and Environmental Research (ICPHER) as a consultant in the field of baseline studies /need assessment. ICPHER a consultancy firm offering different consulting services.
 Ms. Elizabeth Wangui Muchiri, HSC	Commissioner Wangui Muchiri is a Member of the Commission, nominated by the National Police Service Commission. She is an accomplished Public Affairs, Governance and Security communications expert with 25 years of global work experience with senior roles in Government, NGO's, media, communications, and public relations. As a Senior Communications Director, Wangui served in the Office of the President's Cabinet Affairs, the President's Delivery Unit and at the Ministry of Interior and Coordination of National Government. Her roles required a mastery of balance between political manifestos, public interest, and public service. An avid networker with people from different agencies and departments in government and beyond. Wangui has been instrumental in numerous successful government communications campaign which include Huduma Number roll out campaign, The National Kenya census campaign, launch of Police Reforms national campaign, the security elections communications campaign, the Choose Kenya campaign, Pope John Paul II visit campaign to name a few. Wangui chaired communication committees for police reforms and was also a member of a committee investigating sexual and gender-based violence in the National Police Service and the Kenya Prisons Service. The result of this has been the establishment of protocols and policy in dealing with these matters and a gender directorate that sits in the office of the Inspector General. Wangui drove and implemented Africa's communication strategy for the Global Entrepreneurship Summit and President Obama's first state visit to Kenya on behalf of the government. Wangui was the mastermind behind the "Choose Kenya" campaign which Obama and the US State Department cited as

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	one of the most innovative ways of branding a country and leveraging on a global icon for which she received the President of the US highest meritorious award. Additionally, during her time outside the country, Wangui led ONE Africa's MDG campaign in South Africa, Malawi and Zambia in delivering over 200 000 signed petitions to the United Nations High-Level Panel. By the time she left, ONE Africa had been ranked the 4th most influential social brand in Africa by Forbes Africa. She has also worked for the US Department of State in Pretoria where she helped keep the African Bureau in Washington aware of African perspectives on key issues as the depicter of the Africa Media Hub, and was awarded a Franklin Award, for Wangui Muchiri E. 2021 helping initiate the "Free African Media" portal, as well as a high merit award for the exemplary media support given to then-Secretary Hillary Clinton 7- nation African tour.
 Hon. Isaac Kipkemboi Melly	Hon. Melly is a Member of the Commission, nominated by the Parliamentary Service Commission. He served as a Senator, Uasin Gishu County, from 2013–2017, and was a Member of the Senate Standing Committee on ICT, Agriculture, Land and Natural Resources. He contributed towards the development of the National Land Policy and initiated and reinforced dispute resolution mechanisms when handling cases. Further, he advised the national government on land registration, initiated discussions, and investigations on the present and historical land issues, participated in law-making, revenue allocation, and played an oversight role over State officers. He is experienced in benchmark salary reviews, job evaluation and analysis, training and capacity development, restructuring and organizational design. While working for CPF Financial Services, Hon. Melly was responsible for managing personnel policies, overseeing welfare activities, maintaining liaison with trade unions, participating in negotiations, working towards improved work relationships and productivity, budget planning and expenditure control. He also coordinated the development and implementation of internal and external communication strategies and established communication standards. As Associate Dean of Students at Mt. Kenya University (Eldoret Campus from 2008-2013), he planned and directed university activities related to student services and campus life. He also helped coordinate

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	admissions, health services, financial aid, housing and social programmes for students. As a football enthusiast, Hon. Melly served as Chair, Senate Sports Club, Captain of Bunge Football Club, and Chairman, Delasharks Football Club, a football team that plays in the super league. He was also the first Chairman of Mt. Kenya University (Eldoret Campus) Student Association and Patron of Uasin Gishu County Academic Outreach Foundation. He holds a master's in business administration in Strategic Management, Bachelor of Business Management (HRM), Higher National Diploma in Human Resource Management, Diploma in Business Management, Advanced Certificate in Human Resources and Certificate in Business Management. He is a PhD candidate (Human Resource Management). Hon. Melly is a Member of the Institute of Human Resource Management, Member of Mt. Kenya University Alumni Association, and Member of the Kenya Institute of Management Alumni Association.
 Prof. Njuguna Ndung'u, CBS	Prof. Njuguna Ndung'u is the Cabinet Secretary, The National Treasury & Economic Planning. He was appointed Cabinet Secretary by President William Samoei Ruto on September 27, 2022. Prior to the current appointment, Prof. Ndung'u was serving as the Executive Director of the African Economic Research Consortium (AERC), a Pan-African premier capacity-building network of researchers, trainers, students, universities, policymakers, and international resource persons. He is an associate professor of economics at the University of Nairobi, Kenya, and the immediate former Governor of the Central Bank of Kenya. Prof. Ndung'u has been a member of the Global Advisory Council of the World Economic Forum, Visiting Fellow of Practice at Blavatnik School of Government, Oxford University, Director of Training at AERC, Program Specialist at IDRC and Team Leader in Macro-modelling at the Kenya Institute for Public Policy Research and Analysis. He holds a PhD in economics from the University of Gothenburg, Sweden. He is a Member of Brookings Africa Growth Initiative, a Member of the Advisory Committee of the Alliance for Financial Inclusive which coordinates financial inclusion policies in Africa, Asia and Latin America, and Senior Advisor for the UNCDF-based Better Than Cash Alliance. The alternate member is Mr. Francis Anyona MBS.



**The Attorney
General -
Honourable Justin
Bedan Njoka Muturi,
EGH**

Hon. Justin Muturi possesses a post graduate diploma in law and was admitted as an advocate of the High court of Kenya in 1982. He has served in various capacities including but not limited to: President of the Africa Parliamentarians' Network Against Corruption in Ghana (2018-2021); Member of the Expert Committee on Commonwealth Parliamentary Association (CPA) Status Representing Africa Region (Nominated by the CPA- Africa Region, Jan 2017 to 2022); President of the Commonwealth Parliamentary Association - Africa Region (July 2014–August 2016); Member for East Africa to the Conference of the Speakers and Presiding Officers of Commonwealth Parliaments (CSPOC) (Feb 2014-2016); Chairperson of the East Africa Community (EAC) Bureau of Speakers (2014-2015); and Chairperson of House Business Committee; Select Committee on Appointments and Committee on Powers and privileges (March 2013 to 2022).

He was instrumental in initiating reforms for the management of political parties in Kenya in the quest for promoting democracy. Hon. Muturi played a crucial role in the Constitutional Review process culminating in the adoption of the Constitution of Kenya 2010. He served as a member of various committees including the House Business Committee (2003–2007); Select Committee on Constitutional Review, 1999–2004; Africa Parliamentarians Network against Corruption (APNAC); and Parliamentary Network on the World Bank. Further, he served as Chair of, Public Investments Committee (2003–2007) and Opposition Chief Whip (2003–2007).

Hon. Muturi served in the Judiciary for fifteen (15) years before retiring as Principal Magistrate at the Nairobi Law Courts. He also served as the Chairperson of the Kenya Judges and Magistrates Association. As the President of the Board of the African Parliamentarians Network Against Corruption (APNAC), he steered the organization in its advocacy for strong parliamentary oversight for the detection, exposure and prevention of corruption across the continent.

Moreover, as the Chairperson of the Executive Committee of the Commonwealth Parliamentary Association (Africa Region), he coordinated the hosting of the 2021 inaugural Commonwealth Parliamentarians with Disabilities Conference, which sought to mainstream disability matters into the legislative business of parliaments.

Recognizing his great knowledge of constitutional and legislative affairs, he was nominated as the African representative on the CPA International Working Group on the Legal Status of the CPA, whose objective was to change the legal status of the CPA from a charitable society to an international organization.

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	Hon. Muturi draws satisfaction in assisting community members access opportunities for employment and education opportunities while coordinating support for community-driven projects. The alternate member is Mr. Emmanuel Omondi Bitta.
 Hon. Aisha Jumwa Katana, EGH	Hon. Aisha Jumwa Katana is the Cabinet Secretary, Ministry of Public Service, Gender and Affirmative Action. Prior to joining the Ministry, she served as a Member of Parliament for Malindi Constituency in Kilifi County, Commissioner of the Parliamentary Service Commission (PSC), Women Representative for Kilifi County from 2013 to 2017, and from 1997 to 2007 she served as a Councillor for Takaungu Ward, Kilifi County. Hon. Jumwa holds a Bachelor of Science in Leadership and Management from International Leadership University and an Executive Diploma in Governance from Jomo Kenyatta University of Agriculture and Technology. The alternate member up to the month of April 2023 was Ms. Catherine Wahome who was replaced by Dr. Jacob Mbijiwe.
 Anne Rwamba Gitau, MBS	Mrs. Anne Rwamba Gitau, MBS, is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag. Commission Secretary. Mrs. Gitau previously worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank and Hawkins Associates before joining the Commission. She is a respected HR professional and leader with over ten years of comprehensive HR experience ranging from the private sector to the public sector, and with diverse and solid experience ranging from HR consultancy to HR management. Mrs. Gitau holds a Master's Degree in Business Administration from the University of Nairobi and a Bachelor of Education Degree from Egerton University. She is also a Certified Human Resource Practitioner (CHRP).

4. MANAGEMENT TEAM

 Anne R. Gitau, MBS Commission Secretary/ Chief Executive Officer	Mrs. Anne Rwamba Gitau, MBS, is the Commission Secretary/CEO. She was appointed to the position in June 2015. Previously, she was the Deputy Commission Secretary from April 2012 to March 2014 when she was appointed as Ag. Commission Secretary. Mrs. Gitau previously worked at the Higher Education Loans Board (HELB) as a Human Resources and Administration Manager and at the Industrial Development Bank and Hawkins Associates before joining the Commission. She is a respected HR professional and leader with over ten years of comprehensive HR experience ranging from the private sector to the public sector, and with diverse and solid experience ranging from HR consultancy to HR management. Mrs. Gitau holds a Master's Degree in Business Administration from the University of Nairobi and a Bachelor of Education Degree from Egerton University. She is also a Certified Human Resource Practitioner (CHRP).
 Margaret Njoka Director, Corporate Services	CPA Margaret Njoka is the Director of Corporate Services, appointed to the position in February 2017. She holds a Master's Degree in Business Administration and Bachelor's Degree in Commerce (Accounting), both from Kenyatta University. She is a Certified Public Accountant (K), Credit Management Professional and a qualified HR and administration practitioner. Ms. Njoka has over 15 years of experience in finance and HR in senior management in both public and private sector.
 Dr. Hillary Patroba, Director, Remuneration Services	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.

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**James Sitienei,
Head, Legal Services**

Mr. Sitienei is the Head of Legal Services. He holds a Bachelor's and Master's degrees in law and is an advocate of the High Court of Kenya. He has more than 20 years of experience in the private and public sectors.



**Anthony Mwangi,
Head, Corporate
Communications**

Mr. Mwangi is the Head of Corporate Communications, with more than 20 years of experience. He possesses a Bachelor's and Master's degrees in Mass Communication and Journalism.

He has previous work experience in the communications field with the United Nations system, international organisations, civil society organisations and the private sector, having also worked in some countries at the international level.



**Martin Musyimi Head,
Internal Audit**

Mr. Martin Musyimi is the Head of Internal Audit, appointed to the position on January 2013. He holds a Master's Degree in Business Administration from United States International University. He is a Certified Information Systems Auditor (CISA) and a Fellow of Chartered Certified Accountants (FCCA). His experience spans private and public sector organisations.

5. CHAIRPERSON'S STATEMENT

It is with great pleasure that I present the financial statement for the financial year 2022/2023. It was a remarkable year, where tremendous strides were made in the achievement of SRC's mandate.

Lessons were also learnt, and opportunities identified for improved service delivery following the implementation of an External Customer Perception Survey. The survey showed that SRC is indeed known and understood across the public service. The sentiments expressed by the respondents will help the Commission to improve its engagement with stakeholders, but also to serve them better.

In the year 2022, the Real Gross Domestic Product (GDP) expanded by 4.8 per cent compared to a revised growth of 7.6 per cent in 2021. This was after a contraction of 0.3 per cent in economic growth during the year 2020 arising from a slowdown witnessed in most of the economic activities spread across all sectors of the economy.

Despite the economy sustaining the growth momentum since the Covid-19 pandemic period, the wage bill still remains of great concern. There was increased demand for pay rise by employees to cushion them from the high cost of living. A more sustainable solution is in bolstering productivity and performance across all sectors.

In this regard, the public service has made great stride by embracing a more robust performance contracting, whose implementation has resulted in a more organised and efficient public service. However, the productivity of labour has never been measured to demonstrate the level of improvement in public service delivery.

To this end, SRC launched the Framework for Recognising Productivity and Performance in the Public Service. The framework is expected to link financial rewards to measurable productivity and performance.

Public service productivity is a transformative agenda that will enable the alignment of the entire public service towards competitiveness, high and sustained revenue growth, improved service delivery, increased profitability, and improved remuneration. We are on the right path.

The remuneration and benefits discourse in the public service continues draw massive attention. The Third Remuneration and Benefits Review Cycle for State and public officers for the period 2023/2024 – 2024/2025 went through a series of extensive stakeholder and public participation. This yielded valuable input that informed the review process, and for which the final outcome, realised through the application of constitutional principles, would come into effect in July 2023.

It is also important for all to understand that based on an SRC study, there are 247 allowances in the public service, some pre-dating the establishment of SRC. Following a round of stakeholder and public participation on several allowances, SRC will advise, in phases, to either retain, restructure, merge, rename or abolish the allowances.

SRC is optimistic that its stakeholders will continue to provide unwavering support to spur efforts towards the harmonisation of remuneration and benefits across the public service.

SRC considers its stakeholders, within and without the public service, as critical to its success. The engagement in the year spanned wide from the national to the county government and to civil society organisations and other non-State actors.

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Within the engagement with the civil society, a framework of partnership between SRC and the National Taxpayers Association, was birthed. The ideals of the framework are set to promote better implementation and accountability in public finance through citizen empowerment.

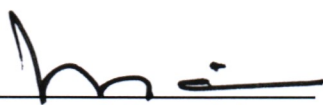
Another Memorandum of Understanding was also signed between SRC, and the Kenya National Bureau of Statistics aimed at enhancing evidence-based, data-driven decisions on employment and the labour market.

The partnership is also set to promote the acquisition, access and sharing of factual, reliable, credible, and transparent data on public finance, and salaries and remuneration, and on the public wage bill.

On behalf of the Commission, I sincerely thank our stakeholders for continued cooperation and look towards strengthened collaboration.

Finally, I extend my utmost gratitude to the members of the Commission and Secretariat staff, who tirelessly worked to deliver the strategic goals and cultivated admirable team spirit to ensure SRC's corporate brand was recognised and respected, at the national and international level.

Thank you!



Mrs. Lyn C. Mengich

Chairperson

Date: 27th November, 2023

6. REPORT OF THE CHIEF EXECUTIVE OFFICER

During the financial year 2022/2023, SRC focused on improving its technical and operational capacities for increased adherence to the Constitution of Kenya, 2010, SRC Act and other statutory instruments. SRC's accomplishments over the reporting period is commendable. Allow me to highlight some few notable successes.

The management of the public wage bill is key to SRC. In this regard, SRC disseminated quarterly wage bill bulletins to stakeholders, captured in *Mishahara* Newsletter, packaged into press releases for media use and uploaded on SRC's website. The quarterly bulletins focus on the wage bill and trends covering a particular quarter. This went a long way in sustaining visibility and awareness about wage bill trends in the media and public arena.

In order to enhance adherence levels by public service institutions, SRC carried out monitoring and evaluation visits to universities and paid courtesy calls to governors of various counties. During the visits, SRC sought to determine the extent of implementation to guidelines, circulars and decisions, status of implementation of corrective measures and opportunities for partnership.

Besides getting stakeholder views and proposals, SRC sought to obtain feedback with respect to collective bargaining negotiations and challenges, levels of financial prudence in universities, discipline differentiated remunerations and understand the roles of different players within the education sector.

Following the Covid-19 pandemic that ravaged the country two years ago, SRC capitalised on the lessons learned from that period by investing in technology to increase efficiency. This was achieved by investing in modern teleconferencing equipment, migrating job evaluation to i-JES system and automating the wage bill monitoring system.

Several public service institutions were also trained on the use of the automated wage bill monitoring system. Several other systems, such as SRC App and Bulk SMS are being rolled out in an effort to leverage technology for efficiency and effectiveness of our operations.

The Commission relies on research and data to make fact-based decisions. During the reporting period, SRC conducted research on attraction and retention of requisite skills in the public service, to inform the trends and gaps within the public service. The findings will be released in the next financial year.

For years, SRC has built a strong corporate brand, buoyed by a constitutional mandate that permeates the entire spectrum served by State and public officers. This was put to the test when SRC undertook an External Customer Perception Survey to determine the unique needs of stakeholders, attitudes towards SRC, products and services offered, communication gaps and appropriateness of communication tools and channels.

SRC achieved a nearly 70 per cent positive ranking, further revealing areas of improvement that SRC should work on in order to improve its overall perception ranking. An implementation plan will be rolled out in the next financial year.

The media is critical to SRC's awareness and sensitisation effort. Several media interviews were organised in the radio and TV stations for Commissioners. The interviews expounded SRC's mandate, and the impact of initiatives being deployed by SRC. Following the interviews, stakeholders and the public are better informed about SRC.

As a mark of SRC's continued diligence to its mandate, I am delighted to report that SRC won the Commission Sector Award during the 11th Champions of Governance Awards organised by the Institute of Certified Secretaries.

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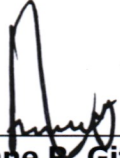
This goes to show that SRC is keen on upholding mandatory and statutory requirements and works in tandem with the principles of accountability and transparency. The Secretariat team continues to strive to maintain excellence in their work, for improved performance. I recognise the sacrificial investment of time and effort by the Secretariat staff in implementing SRC's strategic objectives.

I also applaud the team for the stellar performance during the financial year 2022/2023 and urge them to continually seek sound, innovative methods of delivering the mandate to our esteemed stakeholders.

I acknowledge the support and guidance accorded by the Commission, which steadfastly steered SRC through calm and turbulent moments.

Finally, I thank all stakeholders who yielded their time and availed themselves, where necessary, in response to our various requests. I look forward to continued partnership as we strive to implement the final phase of the Strategic Plan 2019-2024.

Asante!



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 27th November, 2023

7. STATEMENT OF PERFORMANCE FOR THE FINANCIAL YEAR 2022/2023

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

KRA 1: Fiscal sustainability of public service wage bill

KRA 2: Remuneration and benefits

KRA 3: Policy and legal framework

KRA 4: Collaboration and partnerships

KRA 5: Institutional capacity

The Commission developed its annual work plan based on the above five KRAs. The assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The achievement of the performance targets set for the Financial Year (FY) 2022/2023 is as below:

Table 1: Analysis of achievement of performance targets for the FY 2022/2023

Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
KRA 1: Fiscal sustainability of public service wage bill	To contribute to achieving and maintaining an affordable and fiscally sustainable remuneration regime	Approved Technical and Steering Committees' progress reports	Develop and implement collaborative framework on fiscally sustainable public service wage bill	Three (3) technical committee meetings for state actors implementing the 5th Summit Resolutions for the National Wage Bill Conference, 2019 were held. Three (3) progress reports were developed. The 3 rd report was presented to the 9 th Summit.
		Number (15) of 8th Summit Resolutions under implementation	Coordinate and track implementation of Summit resolutions on national wage bill conference	Out of fifteen (15) resolutions, seven (7) resolutions have been fully implemented. Among the completed resolutions are two (2) resolutions where SRC is the lead actor.
		Approved Remuneration Guidelines for Public Service	Develop and implement remuneration guidelines for public service	The framework for review of remuneration and benefits was developed.
		Wage determination and forecasting	Develop wage determination and forecasting	Four (4) quarterly wage bill bulletins were prepared and published.

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
		model	model	
	To reward productivity and performance in the public service	Approved implementation policy guidelines for rewarding productivity and performance in commercial State corporations	Finalise the guidelines and implementation framework for recognising and rewarding productivity and performance.	The Framework for Recognizing Productivity and Performance in the public service was finalized and published on 14 April 2023 and two hundred and sixty two (262) officers drawn from seventy (70) public institutions trained on productivity measurement.
		Implementation of productivity indices	Disseminate productivity indices measures	The Commission supported twenty (20) institutions in developing their productivity measures.
KRA 2: Remuneration and Benefits	To contribute to achieving equitable, affordable and fair remuneration and benefits	% of advice and circulars issued on requests for MCDAs	Provide advice on remuneration and benefits	The Commission provided advice on remuneration and benefits for two hundred and thirty-eight (238) requests received during the period.
		% of advice on CBA requests for MCDAs		The Commission provided advice on CBNs to thirty-three (33) public institutions.
		Report reviewed and harmonised retirement benefit laws	Review and harmonise retirement benefit laws	The gap analysis and draft policy guideline reports for the public service were finalized.
		% of jobs reviewed and salary structures advised for MCDAs	Carry out job evaluation and advice on salary structures	SRC undertook job evaluation (JE) for roles in seventy-seven (77) institutions as part of JE phase II. In addition, JE reviews for roles in forty-two (42) public service institutions were concluded.
				Salary structure design internal policy guidelines were developed. Institution specific salary

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
				structures were developed and approved.
	To enable the public service to achieve competitive remuneration and benefits	Approved study report	Undertake baseline survey on scarce and rare skills in the public service.	Undertook a study on attraction and retention of requisite skills in the public service. A data collection tool was developed and sent out to stakeholders and collation of the data done.
	To promote a predictable and stable labour environment.	No. of public officers sensitised on CBNs	Collaborate with stakeholders to sensitise public officers and build capacity on labour relations in the public service.	Collaborated with KSG in capacity building of one hundred and seventy (170) public officers on CBNs. Further, two hundred and ninety-four (294) participants were sensitized on the CBN guidelines.
		% of requests concluded within the service charter timelines	CBN advisories	SRC provided advice to thirty-three (33) institutions within the timelines.
	To access real-time data for decision-making and compliance.	Updated and timely quarterly data.	Collect, analyse and store data.	Repository of wage bill data was created and is updated on quarterly basis.
		Quarterly research papers.	Undertake research on a topical or emerging issue or trend within the remuneration regime to inform policy.	SRC concluded research on Daily Subsistence Allowance (DSA), and findings used to inform review of DSA in public service.
		Quarterly Wage Bill Bulletin	Develop quarterly bulletin on wage bill	Four (4) wage bill bulletins were finalized and published.

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
KRA 3: Policy and legal framework	To reinforce the Commission's mandate	Public Sector Remuneration and Benefits Bill and Regulations	Develop the Public Sector Remuneration and Benefits Bill and Regulations	The Public Sector Remuneration and Benefits Policy Guideline, 2021 was revised. Feedback from stakeholders was received and incorporated. Sensitisation sessions for one thousand (1,000) participants representing 404 institutions were held.
	To ensure adherence to remuneration and benefits as set and advised by the Commission.	No. of compliance audit reports for MDAs	Carry out monitoring and adherence in MDAs	The Commission undertook monitoring and evaluation (M&E) of implementation of its advice in sixty (60) public institutions and reports developed. These included public universities (16); County executives (19); County Assemblies (4); Police Stations (16) and Prisons (5). Further, the Commission trained three hundred and twenty-nine (329) public officers on monitoring and evaluation during the training on Automated Wage Bill M&E System. The Commission rolled out the Automated Wage Bill Monitoring and Evaluation System in 126 public institutions. Ninety-three (93) institutions have uploaded their data through the system.
		Reports on compliance in county governments	Undertake adherence checks in county governments.	
KRA 4: Collaborations and partnerships	Collaboration and partnerships	Stakeholder engaged in initiatives implemented within	Engage stakeholders on a framework of partnership and collaboration.	Thirty-seven (37) stakeholder engagements were held with stakeholders drawn from public service, civil society

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Strategic Pillar	Strategic Objective	Key Performance Indicator	Key Activity	Key Achievements
		Stakeholder Management Strategy and Policy		organisations, religious affiliated institutions and the media. Further eight (8) advocacy engagements were held.
KRA 5: Institutional Capacity	Enhance awareness and visibility of SRC.	Media and communication initiatives implemented within the Corporate Communications Strategy.	Undertake initiatives in communication, media, social media, website, production of promotional merchandise.	Various initiatives were undertaken to enhance SRC awareness and visibility among stakeholders. Among them included ten (10) press releases, twenty-six (26) media interviews and various social media engagements.

8. CORPORATE GOVERNANCE STATEMENT

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

The Commission believes in embracing corporate governance through the creation of the right corporate culture and values. The Commission exercises due care in ensuring that the management of the Commission affairs is carried out in the best interest of the government and the public.

The Chairperson, Members of the Commission, and the management, possess a range of requisite skills, qualifications and experience to manage the Commission, and work in compliance with the provision of Chapter Six of the constitution.

Responsibilities

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

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

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

Role of the Chairperson

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

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

Role of the Commission Secretary

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

The Commission Secretary is responsible for the overall leadership and day-to-day management of the Commission's operations; efficient and effective management of the

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Secretariat; performance management, operational controls, ethical conduct, and good corporate governance.

Commission structure and composition

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

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

Commission Meetings

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

Commission Committees

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

The membership and chairmanship of the Committees is regularly reviewed by the Commission, which is responsible for filling any vacancies. The Commission is cognisant of the fact that collectively, Members have sufficient qualifications and experience in fulfilling the duties of the respective Committees.

The Committees' Chairpersons appraise the Commission meetings of their activities on a regular basis, through oral and/or written reports. The agenda items for the Commission meetings are set in consultation with the Chairpersons of the Committees.

The Commission has seven Committees. Their function and membership are as stipulated here below:

a) Wage Bill Management Committee

The Wage Bill Management Committee (WBMC) oversaw matters related to the national wage bill management so as to ensure that the total public wage bill is sustainable, as well as the preparation of remuneration guidelines towards achieving a sustainable wage bill. It was chaired by John K. Monyoncho. Members included FCPA. Sophie Moturi, Nelly P.

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Ashubwe and Abdiwahab A. Abdi. The Committee held 28 meetings during the financial year.

b) Job Evaluation and Salary Structures Committee

The Job Evaluation and Salary Structures Committee (JESSC) oversaw the development and implementation of a robust policy framework for job evaluation (JE) in the public service, the development and support to the implementation of JE guidelines, and the provision of oversight in the review of JE reviews. It was chaired by Dr. Amani Y. Komora, with Elizabeth W. Muchiri, Dr. Leah M. Munyao, Hon. Isaac K. Melly and Hon. Aisha Jumwa Katana as Members. Hon. Isaac K. Melly joined the Committee in June 2023. Dr. Munyao and Hon. Jumwa joined the Committee in June 2023. The Committee held 20 meetings during the financial year.

c) Allowances and Benefits Committee

The mandate of the Allowances and Benefits Committee (ABC) was to advise on the allowances and benefits payable in the public service and provide oversight in its development, as well as make recommendations to the Commission on policy guidelines on allowances in the public service. Margaret Sawe chaired the Committee, with other Members being, Dr. Leah M. Munyao, Prof. Njuguna Ndung'u and Hon. Aisha Jumwa Katana. Hon. Jumwa joined the Committee in June 2023. The Committee held 15 meetings during the financial year.

d) Legal and Policy Framework Committee

The Legal and Policy Framework Committee (LPFC) was charged with ensuring that legislation, regulations, and guidelines are in accordance with the Commission's constitutional mandate and provide guidance on alternative dispute resolution mechanisms. It was chaired by Nelly P. Ashubwe, with, Dr. Amani Y. Komora, Hon. Isaac K. Melly and Hon. Justin B.N. Muturi as Members. Hon. Melly joined the Committee in June 2023. Hon. Muturi joined the Committee in February 2023. The Committee held 9 meetings during the financial year.

e) Corporate Image and Stakeholder Management Committee

The mandate of the Corporate Image and Stakeholder Management Committee (CISMC) oversaw the implementation of a communications strategy and stakeholder engagement strategy, with supporting processes to manage media, communications, sensitisation and awareness among stakeholders. Dr. Leah M. Munyao chaired the Committee, with Dr. Amani Y. Komora, Margaret Sawe and Elizabeth W. Muchiri as Members. The Committee held 12 meetings during the financial year.

f) Corporate Services Committee

The mandate of the Corporate Services Committee (CSC) is to oversee the development and implementation of the Commission's strategic plan, providing oversight and governance on issues pertaining to HR management, general administration, financial management, ICT and procurement related matters. It was chaired by FCPA. Sophie Moturi, with Members

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being, Dr. Leah M. Munyao, Margaret Sawe and Abdiwahab A. Abdi. The Committee held 12 meetings during the financial year.

g) Audit, Risk, and Compliance Committee

The Audit, Risk and Compliance Committee (ARCC) mandate was to examine internal and external audit reports, review the Commission's financial statements, risks and internal controls and compliance. FCPA. Jane Muthaura chaired the Committee. Other Members included CPA. James Sambu, John K. Monyoncho and Prof. Njuguna Ndung'u. FCPA Muthaura and CPA. Sambu are independent Members serving on part-time basis. The Committee held 9 meetings during the financial year and participated in 5 Commission meetings to present the Committee's report.

h) Commission meetings

During the year, the Commission held 187 meetings, comprising of 82 Commission meetings and 105 Committee meetings, as reflected in the table 2. below.

Table 2: Analysis of Commission and Committee Meetings

No	Name	COMM.	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
1	Mrs. Lyn Cherop Mengich	77	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Dr. Amani Yuda Komora, PhD, MBS	76	N/A	16	9	9	N/A	N/A	N/A
3	Dr. Leah Mumbua Munyao, MBS	69	N/A	1	N/A	10	7	N/A	13
4	Mr. John Kennedy Monyoncho	64	25	N/A	N/A	N/A	N/A	7	N/A
5	Ms. Margaret Sawe	51	N/A	N/A	N/A	8	10	N/A	12
6	Ms. Nelly Peris Ashubwe, MBS	68	23	N/A	9	N/A	N/A	N/A	N/A
7	CPA. Sophie Moturi, MBS	58	27	N/A	N/A	N/A	12	N/A	N/A
8	Hon. Sen. Isaac Kipkemboi Melly	9	N/A	0	N/A	N/A	N/A	N/A	N/A
9	Elizabeth Wangui Muchiri, HSC	81	N/A	19	N/A	12	N/A	N/A	N/A
10	Mr. Abdiwahab Abdullahi Abdi	65	17	N/A	N/A	N/A	8	N/A	N/A
11	Hon. Amina Abdallah, CBS	5	N/A	1	N/A	N/A	N/A	N/A	N/A
12	Hon. Aisha Jumwa Katana / Dr. Jacob Mbijiwe	5	N/A	0	N/A	N/A	N/A	N/A	0
13	Prof. Margaret Kobia PhD, MGH / Ms. Catherine Wahome	54	N/A	14	N/A	N/A	N/A	N/A	12
14	Hon. Justin Bedan Njoka Muturi, EGH / Mr. Emmanuel Bitta, MBS	24	N/A	N/A	2	N/A	N/A	N/A	N/A
15	Hon. Justice (Rtd) Paul Kariuki Kihara	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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No	Name	COMM.	WBMC	JESSC	LPFC	CISMC	CSC	ARCC	ABC
	/Ms. Christine Agimba								
16	Prof. Njuguna Ndung'u, CBS / Mr. Francis Anyona	51	N/A	N/A	N/A	N/A	N/A	7	12
Independent Members of the Audit Committee									
1	CPA. Jane Muthaura	N/A	N/A	N/A	N/A	N/A	N/A	14	N/A
2	CPA. James Sambu	N/A	N/A	N/A	N/A	N/A	N/A	13	N/A
	Total Meetings Held	82	28	20	9	12	12	9	15

Notes:

- N/A (Not Applicable) means that a specific Member of the Commission was not a Member of that Committee.
- The Commission held 82 meetings during the period under review.
- Commissioner Hon. Isaac K. Melly joined the Commission in May 2023.
- Commissioner Christine Agimba was an alternate for the Attorney General until August 2022. She was replaced by Commissioner Emmanuel Bitta., Commissioner Catherine Wahome was alternate for the Cabinet Secretary, Ministry of Public Service Youth and Gender Affairs until April 2023. She was replaced by Commissioner Dr. Jacob Mbijiwe. Commissioner Francis Anyona was an alternate for the Cabinet Secretary, National Treasury.

Statement of compliance and conflict of interest

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

Code of conduct

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

Risk management

The Members of the Commission are committed to a process of Enterprise Risk Management that guides in the identification of strategic and operational risks through a structured, systematic, proactive and integrated process. This is done through a risk management framework, which enables the management to focus in a comprehensive and holistic

manner on all risks faced by the Commission. A risk management policy established by the Commission is one of the important steps in ensuring that the management identifies and manages all risks, and further that the Members of the Commission provide oversight, as well as policy direction in managing risks.

Risk management structure and roles

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

Role of the Audit Committee

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

Role of Internal Audit and Risk Department

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

Role of management team

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

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

Risk categories

The Commission has identified and categorised risks as follows:

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

Risk training and awareness

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

9. MANAGEMENT DISCUSSION AND ANALYSIS

7.1. Strategic direction

The Commission is currently implementing its second Strategic Plan 2019/20 – 2023/24, which coincides with the term of the second Commission and, most notably, coincides with the implementation of the government's Big Four Agenda, Bottom-Up Economic Transformation Model and the Third Medium Term Plan of Kenya's Vision 2030. The goals and initiatives of the strategic plan have provided guidance to the Commission over the last four years, as it implemented activities to realise the stated objectives. These activities support the following five Key Result Areas (KRAs); fiscal sustainability of public service wage bill; remuneration and benefits; policy and legal framework; collaboration and partnerships; and institutional capacity.

7.2. Operation Performance Analysis

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

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

a) Implementation of 8th Summit Resolutions of the National Wage Bill Conference

SRC and the Intergovernmental Relations Technical Committee (IGRTC) were assigned the responsibility of coordinating agencies in the implementation of the 8th Summit Resolutions of the National Wage bill Conference, 2019, as well as the preparation of a progress report on the implementation of the resolutions. Out of 15 resolutions, 7 have been fully implemented, 7 others are at different stages of implementation. Among the completed resolutions are two where SRC is the lead actor.

The Technical Committee on the Implementation of the Summit Resolution of the National Wage Bill Conference held three meetings. SRC sensitized new steering committee on the progress on implementation of 8th Summit resolutions. Further, SRC continued to engage with IGRTC and other key institutions on the implementation.

b) Wage bill ratios

The public service wage bill in Kenya has been growing within an environment of revenue and financing constraints, putting pressure on development and investment share of fiscal budget. The current Public Sector Wage bill consumes 43.54 percent (FY2022/23) of the total ordinary revenue, a proportion greater than the 35 percent threshold set by the Public Finance Management Act 2012. The wage bill to Nominal GDP ratio is at 7.58 percent, which is above the recommended ratio of 7.5 percent; the average for developing countries. However, the ratio is projected to drop to 7.19 in FY2023/24. Table 3 shows the trend of various economic indicators.

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Table 3: Affordability and sustainability ratios

Economic Indicators (Ksh Millions)	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23*	2023/24*
Total Wage bill	784,526	870,130	917,820	987,780	1,035,160	1,100,972	1,171,086
GDP Nominal	9,340,307	10,237,727	10,715,070	12,027,662	13,368,340	14,521,600	16,290,300
Total Ordinary Revenue	1,522,276	1,704,363	1,797,665	1,803,536	2,199,808	2,528,825	2,894,900
Public Service Employment							
Public Sector Employees	842,900	865,200	884,700	923,000	937,900	953,041	968,425
Average Monthly Gross Salary Per Employee	62,341	66,307	67,038	68,630	70,229	71,865	73,540
Ratios (Per cent)							
Wage Bill to Nominal GDP	8.40	8.50	8.57	8.21	7.74	7.58	7.19
Wage Bill to Ordinary Revenue	51.54	51.05	51.06	54.77	47.06	43.54	40.45
Growth (Per cent)							
Growth in Wage Bill	16.96	10.91	5.48	7.62	4.80	6.36	6.37
Growth in Nominal GDP	10.10	9.61	4.66	12.25	11.15	8.63	12.18
Growth in Real GDP	5.65	5.11	- 0.27	7.59	4.85	5.10	6.10
Growth in Ord. Revenue	5.75	11.96	5.47	0.33	21.97	14.96	14.48
Growth in Average Monthly Gross Salary Per Employee	6.00	6.36	1.10	2.37	2.33	2.33	2.33

Source: The Economic Survey Reports (various); Budget Policy Statements (various)

*means provisional/Estimate +means projection

c) Research

- i) SRC concluded the research on Daily Subsistence Allowance (DSA). The research findings were adopted by the Commission and informed the review of DSA in the public service.
- ii) SRC undertook a study to understand the level of attraction and retention of skills in the public service. A data collection tool was developed, sent out to various stakeholders, and collation of the data is ongoing. The report will be finalised in the next financial year.

d) Development of the Automated Wage Bill Monitoring and Evaluation System

The Automated Wage Bill Monitoring and Evaluation System was developed to enhance SRC's coverage of public institutions' monitoring and evaluation (M&E), provide a channel for feedback mechanisms between SRC and public institutions, and provide a channel for data collection from public institutions on remuneration and benefits.

In this regard, SRC conducted two sessions of stakeholder training and roll-out of the Automated Wage Bill Monitoring and Evaluation System. In aggregate, 225 participants from 87 institutions attended the first phase of the training, while 100 participants from 41 institutions attended the second phase. By the end of the financial year, 93 institutions had submitted their data for Monitoring and Evaluation (M&E) to the Commission via the system.

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

SRC undertook two initiatives. These are:

- i). **Induction of county leadership on SRC advice and guidelines:** To enhance adherence to SRC advice and build the capacity of the new county and national government leadership on SRC advice and guidelines, SRC inducted: Governors and Deputy Governors, Members of the County Assembly, County Executive Committee Members (CECs) in charge of Public service and County Secretaries on SRC advice on remuneration and benefits.

- ii). **Monitoring and evaluation:** SRC undertook M&E on the implementation of its advice in 16 public universities and finalised the report. The outcome was communicated to each university that participated in the exercise.

SRC also carried out M&E on the implementation of its advice in 9 counties, targeting county executives and county assemblies. The counties visited were Mandera, Garissa, Wajir, Turkana, Isiolo, Kisii, Trans Nzoia, Marsabit and Baringo.

During the visits, as a follow up to SRC's engagement with the Taskforce on Improvement of the Terms and Conditions of Service for Members of National Police, Kenya Police and National Youth Service, SRC visited selected police stations and prisons for familiarisation, as guided by the Inspector-General of the National Police Service. The findings from the visits were shared with the relevant stakeholders, including the National Police Service Commission.

f) Wage Bill Bulletin

The Wage Bill Bulletin provides the latest information on the wage bill, and other macro-economic indicators that affect the affordability and fiscal sustainability of the wage bill. SRC published four quarterly wage bill bulletins.

g) Harness data from other stakeholders

To access real-time data for decision making and monitoring adherence, the Commission harnessed data from stakeholders through updating the wage bill data repository and developing the periodic summaries of the OCoB and KNBS reports.

h) Collaboration and partnerships

- i). The Commission signed an MOU with the Kenya National Bureau of Statistics (KNBS). The MoU is aimed at enhancing evidence-based data driven policymaking on employment and the labour market.
- ii). The Ethics and Anti-Corruption Commission (EACC) and SRC technical teams developed the draft Terms of reference (ToRs) for a joint secretariat for the implementation of the EACC-SRC MoU.
- iii). The Commission MoU with the Office of the Auditor General (OAG) reviewed in 2022 is under implementation.

7.2.2. Recognising performance and productivity

The Framework for Recognising Performance and Productivity in the Public Service was launched by SRC and various stakeholders. This is following the submission to SRC of written feedback from stakeholders on the framework and holding of nine validation meetings.

The objective of the framework is to operationalize the constitutional principle under Article 230(5)(c) on recognising and rewarding productivity and performance in the public service. Further, SRC undertook the sensitisation of Board chairpersons, members, and CEOs of 121 State corporations.

As part of its role of reviewing and advising on requests or proposals for payment of productivity and performance incentives, SRC provided advice to two public service institutions.

To contribute to capacity building, development and rollout of productivity improvement programmes and measurement in the public service, SRC has continued to support capacity

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development and development of productivity measures for institutions that are to pilot productivity measurement.

A total of 52 people, drawn from 9 institutions, were trained on productivity measurement at the Kenya School of Government (KSG). SRC also supported five institutions in developing their productivity measurements.

7.2.3. Transparency and fairness

a) Public Sector Remuneration and Benefits Policy Guideline, 2021

SRC developed the Public Service Remuneration and Benefits (PSRB) Policy Guideline, 2021 and was revised during the financial year. The overall objective of the PSRB Policy Guideline is to guide the public service on how to achieve an efficient remuneration and benefits system.

b) Collective bargaining negotiation

SRC continued its partnership with KSG in building capacity of public institutions on collective bargaining, in which 135 public officers were trained. Further, SRC provided advice on Collective Bargaining Negotiations (CBNs) to 33 public institutions.

SRC participated in collaborative meetings with the State Department of Public Service and other institutions geared towards the development of policy and legal framework for the establishment of a body to be negotiating on collective bargaining on behalf of the government.

c) Corporate image and stakeholder engagement

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

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

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

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

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

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Further, the Commission appreciates the activation support provided by students from the Jomo Kenyatta University of Agriculture and Technology and the Catholic University of Eastern Africa, in supporting SRC on social media. The partnership assisted the students with practical and real-time social media engagement.

As part of getting to understand its stakeholders better, SRC undertook an External Customer Perception Survey that targeted stakeholders in public and private sector institutions, as well as general citizens. The survey outcome stood at 66.9 per cent overall response rate, which was a great result in terms of stakeholder understanding of SRC.

The survey confirmed that stakeholders understand SRC mandate, activities and several communication channels and platforms used by SRC. The survey outcome will assist SRC in better engagement with stakeholders.

7.2.4. Equal remuneration to persons for work of equal value

SRC addressed equity and fairness through job evaluation, harmonisation of salary structures and streamlining allowances and benefits.

a) Job evaluation

SRC undertook job evaluation (JE) for roles in 77 institutions as part of JE phase II. Further SRC conducted JE reviews for roles in 42 public service institutions, and 5,126 jobs evaluated under the third remuneration review cycle were re-evaluated in the Integrated Job Evaluation System (iJES).

b) Salary structures

SRC developed the budget projections for the financial years 2023/2024 – 2024/2025 and two outer year 2025/2026 – 2026/2027. The proposed reviews and cost implication were submitted to the National Treasury for consideration.

To inform the budget projections, SRC developed three model salary structures. These are; a) Model salary structure for State officers; b) Model salary structure for the public service [civil service, county governments, Constitutional Commissions and Independent Offices (CCIOs), public universities and research institutions, and State corporations-service]; and c) Model salary structure for State corporations-commercial.

The implementation of the model salary structures is based on gross salary market positioning. A salary projection was developed, and the report informed the request to the National Treasury for a budget of Ksh 90.3 billion for salary review under the third review cycle.

SRC developed seven sector specific salary structure guidelines and a salary structure guideline used to inform the salary review in the 3rd review cycle. Public institution specific salary data was collected and collated.

Further, SRC approved a salary survey on benchmark health workers jobs. The results of the survey informed the remuneration and benefits structure in the health sub-sector in the public service.

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

SRC undertook a study on allowances and benefits in the public service with a view to rationalise, harmonise and streamline the management and administration of allowances and ensure fiscal sustainability of the public wage bill. Consequently, to avoid duplication,

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redundancy, disparities and varied eligibility criteria, an allowances policy guideline was developed through stakeholder and public participation.

In addition, stakeholder and public engagement on five priority allowances was undertaken. They included, Sitting Allowance for Institutional Internal Committees, Retreat Allowance, Taskforce Allowance for Institutional Internal Committees, Non-Practicing, Meal Allowance and Daily Subsistence Allowances. The feedback from stakeholders were incorporated into the final advice on the allowances.

In addition, SRC updated the Allowances Project Sector Reports for all nine sectors. These are; State departments, County Executive, County Assembly, CCIOs, public universities, disciplined forces, research and specialised institutions; commercial and strategic State corporations; and service and regulatory State corporations.

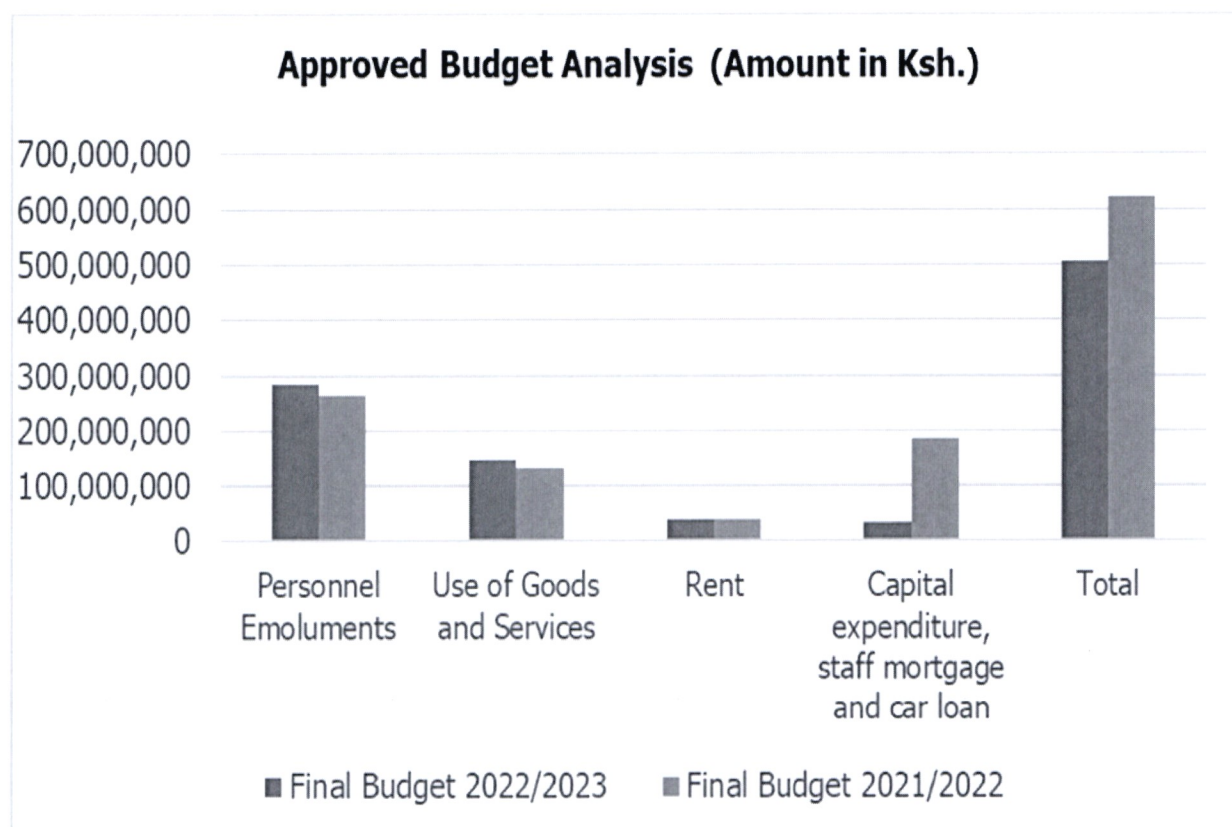
7.3. Financial Performance Analysis

(a) Approved Budget Analysis

The Commission's budget for FY 2022/2023 was **Ksh 504.92 million** constituting **Ksh 285 million** for Personnel Emoluments, **Ksh 187.21 million** for use of goods and services, and **Ksh 32.71 million** for other payments. This is compared to an approved budget of **Ksh 621.38 million** in the year 2021/2022, which is a decrease of **Ksh 116.46 million**. The revenue estimates are based on approved activities carried out by the Commission for the period under review, as analysed in **Table 4** below.

Table 4: Comparative approved budget for FYs 2022/2023 and 2021/2022

Description	Final Budget 2022/2023	Final Budget 2021/2022	Increase/ (Decrease)	% Increase/ (Decrease)
	Amount in Ksh			
Personnel Emoluments	285,002,000	264,260,000	20,742,000	7.85
Use of Goods and Services	147,210,596	133,221,057	13,989,539	10.50
Rent	40,000,000	38,000,000	2,000,000	5.26
Other Payments	32,708,607	185,898,943	(153,190,336)	(82.41)
Total	504,921,203	621,380,000	(116,458,797)	(18.74)

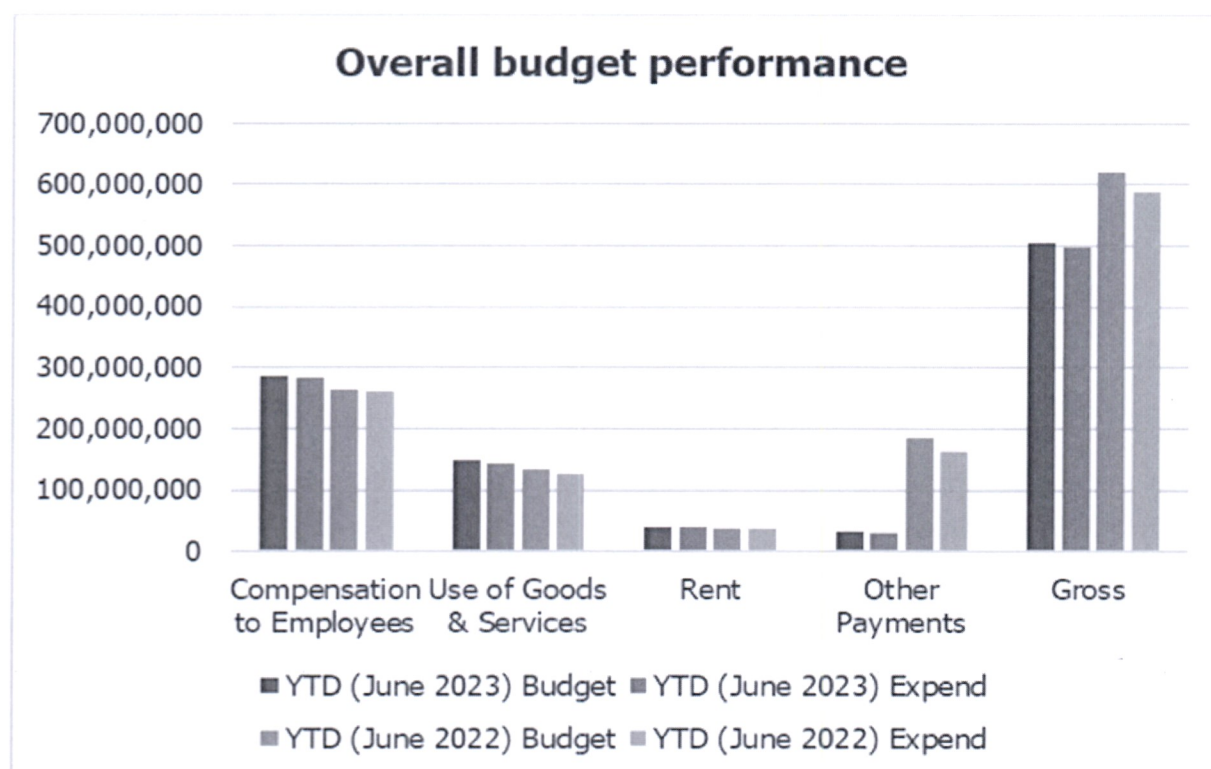


(b) Overall Expenditure Analysis

The Commission incurred an expenditure of **Ksh 498.60 million**, comprising **Ksh 284.70 million** for compensation to employees, **Ksh 143.31 million** on use of goods and services, **Ksh 40 million** on rent, and **Ksh 30.62 million** on other payments (capital expenditure, staff mortgage and car loan), against the approved allocation of **Ksh 504.92 million**, translating into an absorption rate of **98.76 per cent**. The overall performance for the period to 30 June 2023 is summarised in **Table 5** below.

Table 5. Overall budget performance for the period to 30 June 2023 of FY 2022/2023 in comparison to FY 2021/2022 (Ksh)

Description	YTD (June 2023)			YTD (June 2022)			% Growth
	Budget	Expend	% Absor	Budget	Expend	% Absor	
Compensation to Employees	285,002,000	284,699,312	99.89	264,260,000	261,912,334	99.11	0.78
Use of Goods & Services	147,210,596	143,316,685	97.35	133,221,057	125,579,924	94.26	3.00
Rent	40,000,000	40,000,000	100.00	38,000,000	37,999,999	100.00	0.00
Other Payments	32,708,607	30,625,189	93.63	185,898,943	164,207,661	88.33	5.30
Gross Expenditure	504,921,203	498,641,186	98.76	621,380,000	589,699,918	94.90	3.83

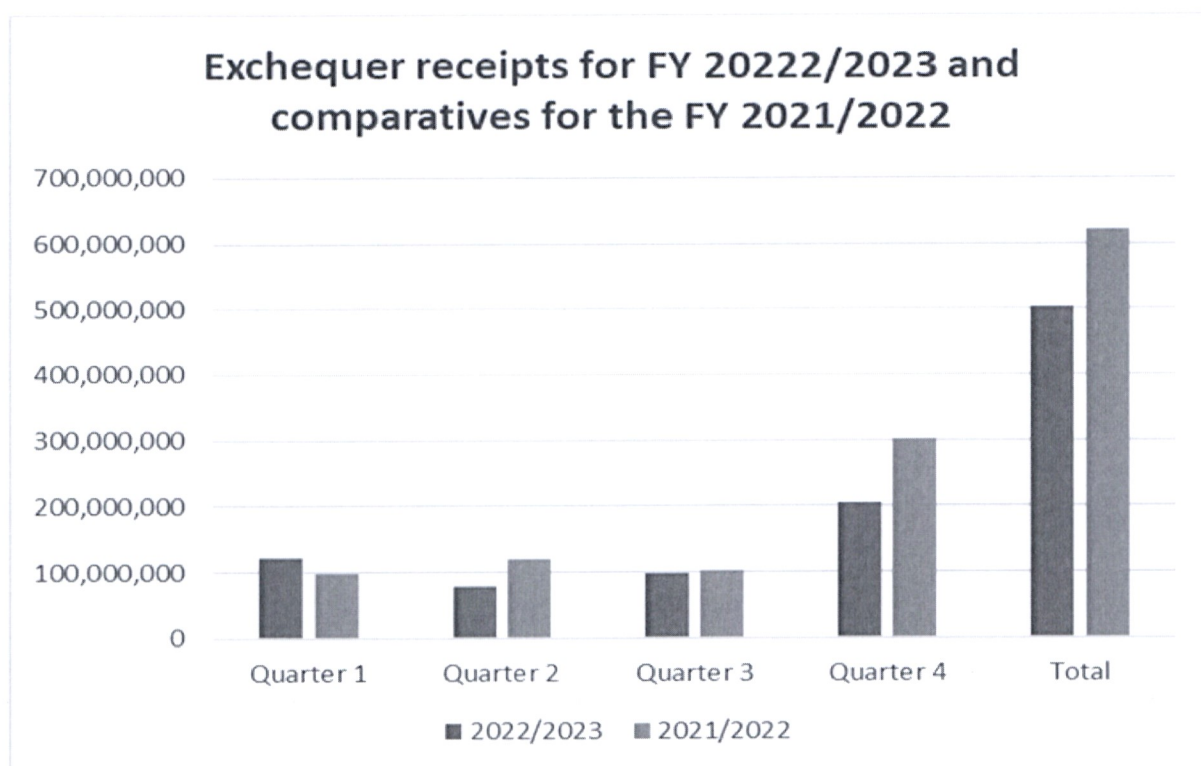


(c) Revenue

Revenue from government grants amounted to **Ksh 502.34 million**. This represented **99.49 per cent** of the Commission's approved budget. The analysis of the exchequer receipts and the comparatives for the previous financial year are summarised in **Table 6** below.

Table 6: Comparable statement of exchequer receipts for FY 2022/2023 and 2021/2022 (Amount in Ksh)

Period	2022/2023	2021/2022
Quarter 1	121,422,225	98,628,086
Quarter 2	78,117,963	119,305,538
Quarter 3	98,403,811	102,281,370
Quarter 4	204,394,024	300,487,040
Total	502,338,023	620,702,034



7.4 Compliance with statutory requirements

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

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

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

The Commission prepared the annual report relating to the FY 2021/2022 and prior years. The Financial statements for FY 2021/2022 were submitted within statutory timelines and an unqualified audit opinion issued by the Office of the Auditor General on 15th December 2022. Other provisions of the laws such as the NHIF Act, NSSF Act and Income Tax Act have also been complied with by the Commission, and the related monthly and annual deadlines for returns observed as per the requirements of each Act.

7.5 Major risks facing the Commission

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

The major risks identified are as follows:

No.	Nature of Risk	Description	Risk rating	Mitigation measures
1	Strategic risks	Various interpretations of the Commission's mandate	Medium	Engagements with the Court User's Committee that comprises of various Judges to discuss the mandate of the Commission through their forums
				Awareness creation to the public through media, social media, and website; organising stakeholder engagements.
		Inadequate legal framework to support compliance with Commission set remuneration and benefits structures; and advice	Medium	Need for a comprehensive memorandum with various institutions to enforce non-compliance with the Commission's advisories and circulars; Review of enabling legislation to support enforcement of SRC advice.
		The role of the Commission in rendering advice before signing of CBAs' is not understood by stakeholders.	Medium	Various communications and engagements with stakeholder highlighting the role of the Commission
		Noncompliance with SRC Circulars and advice.	Medium	More compliance checks on all public institutions
		Strained staff labour relations.	Medium	Implementation of the approved Employee Relations Policy.
2	Operational Risks	Non-implementation of approved policies and procedures.	Medium	Sensitization and implementation of approved policies and procedures
		Occupational	Medium	Implementation of the approved

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No.	Nature of Risk	Description	Risk rating	Mitigation measures
		Hazards.		workplace Health and Safety Policy.
3	Financial Risk	Core mandate programs and essential operations not adequately funded.	Medium	The Commission is exploring partnership with donors to support targeted programs that have direct bearing on managing fiscal sustainability of the National Wage Bill.
4	Technological Risks	Unauthorised access to IT Systems and theft of Commission data.	Medium	Implementation of the ICT policy and procedures, undertake vulnerability assessment and penetration testing and staff training.
		Loss of data due to Infrastructure failure such as Server Disk failure, fire, power surges	Medium	Undertaking regular and continuous backup of Commission data to an offsite facility.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

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:

i) Sustainability strategy and profile

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

ii) Environmental performance

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

iii) Employee welfare

The Commission has a HR policy that subscribes to the tenets of public service values and principles in the recruitment of staff, as provided in Article 232 of the constitution. Staff are subjected to a fair performance appraisal whose output, amongst other aspects, is the identification of areas of improvement and training. The Commission's office is certified by the Ministry of Labour as a registered place of work, and thus, it is in conformity with the requirements of the Occupational Safety and Health Act of 2007, (OSHA, 2007). Further, the Commission provides medical insurance, WIBA and GPA cover for its members of the Commission and employees as per the terms and conditions of service.

iv) Marketplace practices

a) Responsible competition practice

The Public Procurement and Disposal Act, 2015 (Amended 2022) lays emphasis on the need to undertake market surveys while undertaking a procurement processes, to provide guidance to the user department and the procurement unit. To underscore the importance of transparency and efficiency in the procurement process, the Public Procurement

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Regulatory Authority (PPRA) has enhanced the Public Procurement Information Portal for suppliers to easily access information on procurement opportunities and contract awards. The Commission has continuously complied and enhanced utilization of e-Procurement to the available public procurement information system infrastructure.

The Commission has continuously endeavoured to apply the request for quotation method as its preferred procurement method to promote competition in the marketplace.

b) Responsible supply chain and supplier relations

The Commission considers economic, social, ethical, and environmental standards in all its procurements and disposal processes. The standards are also applied when registering new suppliers and supplier development programs. Framework contracts have enabled the Commission to leverage on buyer power and influence towards supply chain sustainability and resilience in realizing competitive pricing. The framework contracts are a shift from spot buying which has not only reduced the transactional procurement but further enhanced supplier relations.

The buying pattern and demand has enabled the suppliers to be more responsive to urgent demands and enhance stock management. The procurement opportunities and awards have been provided through e-Procurement platforms that has built confidence with the suppliers to view the Commission as a responsible partner in business.

c) Responsible marketing and advertisement

To promote visibility of procurement opportunities, advertisement is done both in print and electronic media. The seamless communication has enhanced suppliers' confidence of SRC procurements leading to high responsiveness of tenders.

d) Product stewardship

The Commission evaluation criteria always takes into cognizance social and environmental considerations in choosing best suppliers' products and services. Further, the buying process is driven by the user department needs thus eliminating product waste. The Commission endeavours to procure safe products from reputable suppliers to safeguard consumer rights and interests. The Commission constitutes inspection and acceptance committees for each procurement as prescribed in the Public Procurement and Disposal Act to enable it to comply with both user specifications and regulatory requirements. The inspection and acceptance committees comprise of staff from different departments who have the requisite skills and in-depth product knowledge. In instances where the Commission has limited technical skills on complex procurements, it engages external technical skills from relevant bodies to ensure procured products are above board.

v) Corporate Social Responsibility / Community engagements

SRC undertook Corporate Social Responsibility (CSR) initiatives during the financial year 2022/2023 targeting vulnerable groups as follows:

a) Visit to Kenyatta National Hospital

As part of the CSR initiative, SRC visited the Paediatric Specialised Surgical Unit at Kenyatta National Hospital, where the team interacted with children suffering from congenital malfunction conditions. The team also gave assorted food items to the children and their guardians and spent time spreading cheer, love, care and attention around the Ward.

b) Donations to street children

A Child Rescue Kenya report estimates that 3,000 children in Nairobi live on the streets. Motivated by the need to make a difference to the lives of some of these children, SRC organised a CSR activity in Nairobi, where more than 50 street children and families received food stuff, clothes and shoes donated by SRC staff. This was SRC's way of showing care to street children and families, who go through a lot of suffering.

11. 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 2023, which show the state of SRC's affairs.

Principal activities

The principal activities of the Commission are:

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

Results

The results of the Commission for the year ended 30 June 2023 are set out on Pages 1 to 22.

Chairperson and Members of the Commission

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

Auditors

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

By Order of the Commission



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 27th November, 2023

12. 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 2023.

This responsibility includes: (a) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (b) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission; (c) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (d) safeguarding the assets of the Commission; (e) selecting and applying appropriate accounting policies; and (f) making accounting estimates that are reasonable in the circumstances.

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

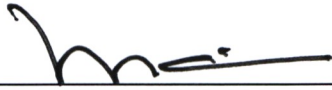
The Members are of the opinion that SRC's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended 30 June 2023, and of its financial position as at that date. The Chairperson and Members of the Commission further confirm the completeness of accounts records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements, as well as the adequacy of the systems of internal financial control.

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

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Approval of the financial statements

SRC's financial statements were approved by the Commission on 29th August 2023 and signed on its behalf by:



Mrs. Lyn Mengich

Chairperson

Date: 27th November, 2023



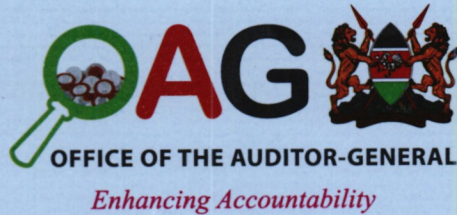
Mrs. Anne Gitau, MBS

Commission Secretary/Chief Executive Officer

Date: 27th November, 2023

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SALARIES AND REMUNERATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2023

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 23, which comprise the statement of financial position

Report of the Auditor-General on Salaries and Remuneration Commission for the year ended 30 June, 2023

as at 30 June, 2023, 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, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Salaries and Remuneration Commission Act, 2011.

Basis for Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Salaries and Remuneration Commission 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.

Emphasis of Matter

Trade and Other Payables

Note 18 to the financial statements reflects trade and other payables totalling Kshs.8,896,674 which includes an amount of Kshs.2,303,651 in respect of trade payables as at 30 June, 2023. The trade payables balance of Kshs.2,303,651 relates to pending bills that were not paid during the year under review but were instead carried forward to the financial year 2023/2024.

Failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budget provision.

My opinion is not modified in respect of this matter.

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 Commissioners

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

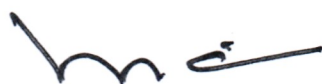
08 January, 2024

Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2023

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

Description	Notes	2022-2023	2021-2022
		Ksh	Ksh
Revenue from non-exchange transactions			
Exchequer transfers	6	502,338,023	620,702,034
Total revenue from non-exchange transactions		502,338,023	620,702,034
Revenue from exchange transactions			
Other income	7(a)	285,966	265,611
Total revenue from exchange transactions		285,966	265,611
Total revenue		502,623,989	620,967,645
Expenses			
Use of goods and services	8	186,652,825	127,854,048
Employee costs	9	278,552,400	264,893,965
Commission expenses	10	20,297,697	24,777,091
Depreciation and amortization expense	11	46,020,209	23,997,782
Repairs and maintenance	12	17,285,760	12,582,754
Contracted professional services	13	3,824,800	4,870,258
Total expenses		552,633,692	458,975,898
Surplus/(deficit) for the period/year		(50,009,703)	161,991,747

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

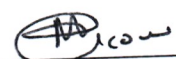


Mrs. Lyn Mengich
Chairperson

Date: 27th November, 2023



Mrs. Anne Gitau, MBS
**Commission Secretary/
 Chief Executive Officer**
Date: 27th November, 2023



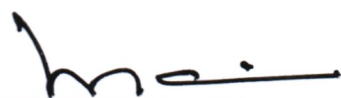
CPA. Mary C. Konuche
Head of Finance and Accounts
ICPAK Member No. 9824
Date: 27th November, 2023

Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2023

15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

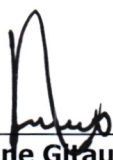
Description	Notes	2022-2023	2021-2022
		Ksh	Ksh
Assets			
Current Assets			
Cash and cash equivalents	14	10,557,087	36,523,585
Current portion of receivables from exchange transactions	15	28,314,318	24,010,803
Total Current Assets		38,871,406	60,534,388
Non-Current Assets			
Property, plant, and equipment	16	128,199,015	145,939,691
Intangible assets	17	41,133,954	54,913,299
Total Non-Current Assets		169,332,969	200,852,990
Total Assets		208,204,374	261,387,378
Liabilities			
Current Liabilities			
Trade and other payables	18	8,896,674	6,143,150
Provisions	19	53,144,445	7,364,130
Total Current Liabilities		62,041,119	13,507,280
Non-Current Liabilities			
Non-current employee benefit obligation	20	6,850,008	11,578,144
Total Non-Current Liabilities		6,850,008	11,578,144
Total Liabilities		68,891,127	25,085,424
Net assets		139,313,248	236,301,954
Accumulated surplus		139,313,248	236,301,954
Total Net Assets		139,313,255	236,301,954
Total Net Assets and Liabilities		139,313,255	236,301,954

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



Mrs. Lyn Mengich
Chairperson

Date: 27th November, 2023



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

Date: 27th November, 2023



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

Date: 27th November, 2023

16. STATEMENTT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

Description	Notes	Accumulated Fund	Total
		Ksh	Ksh
As at 1 July 2021		94,928,688	94,928,688
Transfer to Consolidated Fund		(2,589,267)	(2,589,267)
Transfer from other government agencies		37,270,784	37,270,784
Transfer to Staff Mortgage and Car Loan Fund		(55,300,000)	(55,300,000)
Surplus/Deficit for the period		161,991,747	161,991,747
As at 30 June 2022		236,301,953	236,301,953
As at 1 July 2022		236,301,953	236,301,953
Transfer to Consolidated Fund		(30,853,995)	(30,853,995)
Transfer to Staff Mortgage & Car Loan Fund	21	(16,125,000)	(16,125,000)
Surplus/Deficit for the period		(50,009,703)	(50,009,703)
As at 30 June 2023		139,313,255	139,313,255

Notes:

a) Transfer to Consolidated Fund Ksh 30,853,995

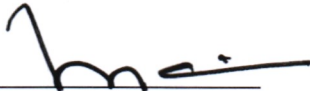
The transfer to Consolidated Fund relates to the unutilised exchequer balance at the end of the previous financial year that was transferred back to the National Treasury.

Salaries and Remuneration Commission
Annual Report and Financial Statements for the year ended 30 June 2023

17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

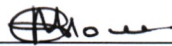
Description	Notes	2022-2023	2021-2022
		Ksh	Ksh
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	502,338,023	620,702,034
Other income - Commission from check offs	7(a)	132,932	113,121
Miscellaneous income	7(a)	153,034	97,778
Contractor's retention monies	7(b)	923,433	5,132,595
Total Receipts		503,547,422	626,045,528
Payments			
Employee costs		284,699,311	261,912,334
Use of goods and services		102,368,128	86,668,057
Commission expenses		19,919,977	24,777,091
Rent		40,000,000	37,999,999
Repairs and maintenance		17,222,519	12,582,754
Contracted professional services		3,824,800	4,870,258
Total Payments		468,034,735	428,810,494
Net cash flows from operating activities		35,512,686	197,235,034
Cash flows from investing activities			
Purchase of property, plant, and equipment		(11,926,079)	(84,110,600)
Purchase of intangible assets		(2,574,110)	(21,906,261)
Proceeds from disposal of property, plant and equipment		-	120,000
Net cash flows from/ (used in) investing activities		(14,500,189)	(105,896,861)
Cash flows from financing activities			
Transfer to Consolidated Fund		(30,853,995)	(2,589,266)
Transfer to Staff Mortgage and Car Loan Scheme	20	(16,125,000)	(55,300,000)
Transfer to National Treasury	18	-	(51,810)
Net cash flows from / (used in) financing activities		(46,978,995)	(57,941,076)
Net increase/(decrease) in cash and cash equivalents		(25,966,498)	33,397,097
Cash and cash equivalents as at 1 July 2022	14(a)	36,523,585	3,126,488
Cash and cash equivalents at 30 June 2023	14(a)	10,557,087	36,523,585

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


Mrs. Lyn Mengich
Chairperson

Date: 27th November, 2023


Mrs. Anne Citau, MBS
Commission Secretary/
Chief Executive Officer
Date: 27th November, 2023


CPA. Mary C. Konuche
Head of Finance and Accounts
ICPAK Member No. 9824
Date: 27th November, 2023

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	% of utilisation
	a	b	c=(a+b)	d	e=(d/c) %
Revenue	Ksh	Ksh	Ksh	Ksh	%
Transfers from the Government	612,500,000	(107,578,797)	504,921,203	502,338,023	99.49
Other income	-	-	-	285,959	100.00
Total income	612,500,000	(107,578,797)	504,921,203	502,623,981	99.55
Expenses					
Compensation of employees	304,400,000	(28,652,000)	275,748,000	275,445,312	99.89
Use of goods and services	135,575,520	(7,822,958)	127,752,562	126,094,048	98.70
Rent paid	40,000,000	-	40,000,000	40,000,000	100.00
Repairs and maintenance	18,049,480	1,408,554	19,458,034	17,222,519	88.51
Government pension and retirement benefits	-	9,254,000	9,254,000	9,254,000	100.00
Other payments	114,475,000	(81,766,393)	32,708,607	30,625,189	93.63
Total expenditure	612,500,000	(107,578,797)	504,921,203	498,641,068	98.76
Surplus for the period	-	-	-	3,982,913	

Budget notes

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

The changes in original and final budget were occasioned by a reduction of the Commission budget by **Ksh 107,578,797** and approved reallocations from areas of low absorption to areas that had higher expenditure.

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

Salaries and Remuneration Commission
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a) Employee costs	Ksh	Ksh
Balance as per statement of financial performance		278,552,400
Add: Gratuity	9,254,000	
Decrease in leave provision	1,418,775	
Less: Accrued gratuity	(4,525,863)	6,146,912
Balance as per Statement of Comparison of Budget & Actual Amounts		284,699,312
b) Goods and services		
Use of goods and services	186,652,824	
Consultancy Services	3,824,800	
Commission expenses	20,297,697	210,775,322
Less: Rent	39,320,014	
Legal provision	47,199,090	
Opening prepaid expenses	22,336,569	
Closing accrued expenses	2,240,410	111,096,082
Add: Opening accrued expenses	473,560	
Closing prepaid expenses	25,960,099	26,433,659
Balance as per Statement of Comparison of Budget & Actual Amounts		126,112,898
c) Rentals of Produced Assets		
Balance as per statement of financial performance		39,320,014
Add: Closing pre-paid		2,354,220
		41,674,234
Less: Opening pre-paid		1,674,234
Balance as per Statement of Comparison of Budget & Actual Amounts		40,000,000
d) Repairs and maintenance		
Balance as per statement of financial performance		17,285,760
Less: Closing accrued expenses		63,241
Balance as per Statement of Comparison of Budget & Actual Amounts		17,222,519

19. NOTES TO THE FINANCIAL STATEMENTS

1) General Information

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

2) Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, impairment of assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with IPSAS allows the use of estimates and assumptions. It also requires management to exercise 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 PFM Act, SRC Act and IPSAS. The accounting policies adopted have been consistently applied to all the years presented.

3) Adoption of new and revised standards

The Commission did not adopt any new or amended standards in year 2022/2023.

4) Summary of significant accounting policies

The Commission did not adopt any new or amended standards in year 2022/2023.

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.

ii. Revenue from exchange transactions-IPSAS 9

Sale of tender and Commission revenue

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

b) Budget information

The original budget for FY 2022/2023 was approved by the National Assembly in June 2022. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The Commission did not record any additional appropriation to the 2022/2023 budget.

The Commission's budget is prepared using the Programme Based Budgeting and is on cash basis. 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 reconciled from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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

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

c) Investment property

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

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

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

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Intangible assets

Intangible assets acquired separately are initially recognised at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and

expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

f) Research and development costs

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

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

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

g) Financial instruments

(i) Financial assets

Initial recognition and measurement

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

Loans and receivables

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

Impairment of financial assets

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

Evidence of impairment may include the following indicators:

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

(ii) Financial liabilities

Initial recognition and measurement

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

h) Provisions

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

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

i) Contingent liabilities

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

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

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

j) Contingent assets

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

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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.

k) Changes in accounting policies and estimates

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

l) Employee benefits – IPSAS 25

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

m) Related parties

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

The following transactions were carried out with related parties:

Description	2022-2023	2021-2022
	Ksh	Ksh
Key management compensations		
Salaries and other short term employment benefits	22,665,721	22,033,711
Board remuneration		
Allowances paid to Members of the Commission	20,300,600	24,622,092
Grants from related parties		
Grants from GoK	502,338,023	620,702,034

n) Leases

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

o) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at the Central Bank of Kenya at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents

also include short term cash imprests and advances to authorised public officers, which were not surrendered or accounted for at the end of the financial year.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2023.

5) Significant judgments and sources of estimation uncertainty

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period.

However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. Significant judgments include: Leave provision, useful lives and depreciation methods and asset impairment. Notes relating to the subject are included under the affected areas of the financial statements.

r) Estimates and assumptions

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

The Commission based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Commission. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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

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

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

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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	2022-2023	2021-2022
	Ksh	Ksh
Leave provision	5,945,355	7,364,130
Gratuity provision	6,850,008	11,578,144
Total	12,795,363	18,942,274

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.

6) Exchequer transfers

Description	2022/2023	2021/2022
	Ksh	Ksh
Exchequer transfers	502,338,023	620,702,034
Total	502,338,023	620,702,034

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

7) (a) Other income

Description	2022/2023	2021/2022
	Ksh	Ksh
Commission earned on salary deductions check off	132,932	113,121

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Description	2022/23	2021/2022
Gain on disposal of laptop	-	54,712
Proceeds from disposal of obsolete items	153,034	97,778
Total other income	285,966	265,611

(b) Contractor's retention money

Description	2022/2023	2021/2022
	Ksh	Ksh
Contractor's retention monies	6,593,023	5,132,595
Total	6,593,023	5,132,595

8) Use of goods and services

Description	2022/2023	2021/2022
	Ksh	Ksh
Subscriptions to professional bodies	360,000	1,058,158
Advertising, publishing and printing	4,395,962	3,448,999
Newspapers, magazine and period	540,642	539,126
Catering services	3,762,356	2,634,682
Boards, committees, conferences and seminars	17,075,953	15,046,788
Fuel and oil	11,724,733	9,250,713
Insurance	29,095,234	24,742,040
Communication supplies and services	5,830,265	4,478,384
Internet connections	1,831,501	1,447,978
Courier and postal services	2,461,444	1,951,470
Stationery and other general office supplies	2,052,940	1,527,855
Accessories to computers and printers	1,960,451	1,993,380
Rental	39,320,014	38,411,890
Training expenses	2,148,765	4,077,061
Travel, accommodation, subsistence, and other allowances	10,271,930	5,996,868
Staff uniforms	124,100	521,832
Specialised materials and supplies	7,180	19,118
Contracted guards and security services	3,849,252	3,450,351
Legal expenses	49,840,104	7,257,355
Total	186,652,825	127,854,048

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

Description	Ksh	Ksh
Balance as per statement of financial performance		186,652,825
Add: Opening accrued expenses	473,560	
Closing prepaid expenses	25,960,099	26,433,659
Less: Rent	39,320,014	
Opening prepaid expenses	22,173,859	
Legal provision	47,199,090	
Closing accrued expenses	1,862,690	110,555,652
Balance as per Cash Flow Statement		102,530,831

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9) Employee costs

Description	2022/2023	2021/2022
	Ksh	Ksh
Salaries and wages	244,607,581	232,932,842
Employer contribution to pension schemes	30,837,731	28,344,380
Gratuity	4,525,864	4,401,203
Leave days provision	(1,418,775)	(784,460)
Employee costs	278,552,400	264,893,965

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

Description	Ksh	Ksh
Balance as per statement of financial performance		278,552,400
Less: Provision for staff leave days	1,418,775	
Accrued gratuity	(4,525,864)	(3,107,089)
Gratuity Paid		9,254,000
Balance as per Cash Flow Statement		284,699,311

10) Commission expenses

Description	2022/2023	2021/2022
	Ksh	Ksh
Sitting allowances	11,364,000	11,344,000
Training expenses	664,937	4,756,896
Travel and accommodation	6,435,760	3,701,395
Telephone expenses	1,833,000	4,974,800
Total	20,297,697	24,777,091

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

Description	Ksh
Balance as per statement of financial performance	20,297,697
Less: Closing accrued expenses	377,720
Balance as per Cash Flow Statement	19,919,977

11) Depreciation and amortization expense

Description	2022/2023	2021/2022
	Ksh	Ksh
Property, plant and equipment	29,666,754	19,734,036
Intangible assets	16,353,455	4,263,746
Total depreciation and amortization	46,020,209	23,997,782

12) Repairs and maintenance

Description	2022/2023	2021/2022
	Ksh	Ksh
Vehicles	4,091,801	4,196,827

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Description	2022/2023	2021/2022
	Ksh	Ksh
Property plant and equipment	13,193,959	8,385,927
Total repairs and maintenance	17,285,760	12,582,754

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

Description	Ksh
Balance as per statement of financial performance	17,285,760
Less: Closing accrued expenses	63,241
Balance as per Cash Flow Statement	17,222,519

13) Contracted Professional Services

Description	2022/2023	2021/2022
	Ksh	Ksh
Consultancy services	3,824,800	4,870,258
Total	3,824,800	4,870,258

14) Cash and Cash Equivalents

(a) Summary of Cash and cash equivalents

Description	2022/2023	2021/2022
	Ksh	Ksh
Recurrent account	3,926,492	30,853,995
Deposit account	6,593,023	5,669,590
CBK - 165 account	-	-
Petty cash	37,572	-
Total cash and cash equivalents	10,557,087	36,523,585

(b) Detailed analysis of the cash and cash equivalents

Financial institution	Account number	2022/2023	2021/2022
		Ksh	Ksh
Current account			
Central Bank of Kenya - Recurrent	1000181303	3,926,492	30,853,995
Central Bank of Kenya - Deposit	1000182121	6,593,023	5,669,590
Cash in hand		37,572	-
Total		10,557,087	36,523,585

15) Receivables from exchange transactions

Description	2022/2023	2021/2022
	Ksh	Ksh
Salary advance	326,533	(7)
Imprests	31,500	-
Prepayments	27,956,292	24,010,810
Total current receivables	28,314,325	24,010,803

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16) (a) Property, plant and equipment

Description	Motor vehicles	Office Equipment	Computers & IT Equipment	Furniture & Fittings	Capital - Work in progress	Total
Cost	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
As at 30 June 2021	121,589,560	49,585,516	20,248,456	78,741,470	5,369,951	275,534,953
Additions	38,340,000	1,979,600	17,037,876	1,787,784	24,965,340	84,110,600
Disposals	-	-	(235,000)	-	-	(235,000)
Transfers/adjustments	-	-	-	5,369,951	(5,369,951)	-
As at 30 June 2022	159,929,560	51,565,116	37,051,332	85,899,205	24,965,340	359,410,553
Additions	-	-	-	11,926,079	-	-
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	24,965,340	(24,965,340)	11,926,079
As at 30 June 2023	159,929,560	51,565,116	37,051,332	122,790,624	-	371,336,631
Depreciation and impairment						
As at 30 June 2021	70,454,938	48,486,794	17,088,263	57,876,543	-	193,906,538
Depreciation for the period	14,779,422	322,669	1,726,288	2,905,657	-	19,734,036
Impairment	-	-	(169,712)	-	-	(169,712)
Transfers/Adjustments	-	-	-	-	-	-
As at 30 June 2022	85,234,360	48,809,463	18,644,839	60,782,200	-	213,470,862
Depreciation for the period	16,994,936	809,271	5,405,554	6,456,995	-	29,666,755
Impairment	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
As at 30 June 2023	102,229,296	49,618,733	24,050,393	67,239,194	-	243,137,617
NBV As at 30 June 2023	57,700,264	1,946,383	13,000,939	55,551,429	-	128,199,015
NBV As at 30 June 2022	74,695,200	2,755,653	18,406,493	25,117,005	24,965,340	145,939,691

Work in progress related to partitioning of acquired additional office space. As at the close of the financial year, the work was 90 percent done.

(b) Valuation of Property, Plant and Equipment

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

Description	Cost	Accumulated Depreciation	NBV
	Ksh	Ksh	Ksh
Motor vehicles	159,929,560	102,229,296	57,700,264
Office equipment	51,565,116	49,618,733	1,946,383
Computers and related equipment	37,051,332	24,050,393	13,000,939
Furniture and fittings	122,790,624	67,239,194	55,551,429
Total	371,336,632	243,137,617	128,199,015

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17) Intangible Assets

Description	2022/2023	2021/2022
Cost	Ksh	Ksh
At beginning of the year	67,506,281	8,329,237
Additions	2,574,110	59,177,044
At end of the year	70,080,391	67,506,281
Additions-internal development	-	-
At end of the year	70,080,391	67,506,281
Amortization and impairment		
At beginning of the year	12,592,983	8,329,237
Amortization	16,353,455	4,263,746
At end of the year	28,946,438	12,592,983
Impairment loss	-	-
At end of the year	28,946,438	12,592,983
NBV	41,133,954	54,913,299

18) Trade and other payables

Description	2022/2023	2021/2022
	Ksh	Ksh
Trade payables	2,303,651	473,560
Other payables - Contractor's retention monies	6,593,023	5,669,590
Total trade and other payables	8,896,674	6,143,150

19) Provisions

Description	2022/2023	2021/2022
	Ksh	Ksh
Provision for Legal award	47,199,090	-
Leave provision	5,945,355	7,364,130
Total	53,144,445	7,364,130-

Detailed Analysis Leave Provision

Description	Leave provision	
	2022/2023	2021/2022
	Ksh	Ksh
Balance b/d	7,364,130	8,148,590
Additional provisions	(1,418,775)	(784,460)
Balance c/f	5,945,355	7,364,130

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

20) Non-current employee benefit obligation

Description	Gratuity provisions	
	2022/2023	2021/2022
	Ksh	Ksh
Balance at the beginning of the year	11,578,144	7,812,052
Additional provisions	4,525,864	4,401,203
Provision utilized	(9,254,000)	(635,111)
Balance at the end of the year	6,850,008	11,578,144

21) Transfer to Staff Mortgage and Car Loan Scheme

Description	2022/2023	2021/2022
	Ksh	Ksh
Transfer to Co-operative Bank staff Mortgage scheme Account	16,125,000	55,300,000
Total cash and cash equivalents	16,125,000	55,300,000

22) Contingent Liability

The Commission has an outstanding demand for payment of **Ksh 456,565** in respect of penalty and interest on fringe benefit tax to the Kenya Revenue Authority (KRA). The Commission paid the principal amount on 27th June 2022 and has been pursuing the matter with KRA with a view to having the penalty and interest waived.

23) Financial Risk Management

The Commission's activities expose it to a variety of credit and liquidity risks. The overall risk management programme focuses on the unpredictability of the market and seeks to minimize potential adverse effects on its operations. The Commission regularly reviews its risk management policies and systems to reflect changes in markets and emerging best practices.

Risk management is carried out by the management under the direct supervision of the Commission. The Commission provides for policies for overall risk management, as well as policies covering specific areas such as interest rate risk, credit risk, and liquidity risk.

a.) Credit Risk Management

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

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

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

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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	2022/2023	2021/2022
	Ksh	Ksh
Cash	10,557,087	36,523,585
Prepayments	27,956,292	24,010,803
Staff travel imprests	31,500	-
Salary advances	326,526	-
Total credit risk	38,871,405	60,534,388

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 financial year is made up as follows:

Description	2022-2023	2021-2022
	Ksh	Ksh
Contractors' retention	6,593,023	5,669,590
Provisions	59,994,453	18,942,274
Trade payables	2,303,651	473,560
Total liquidity risk	68,891,127	25,085,424

24) Events after the reporting period

Not applicable

25) Currency

The financial statements are presented in Kenya Shillings.

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

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



Mrs. Anne R. Gitau, MBS
Commission Secretary/Chief Executive Officer
Date: 27th November, 2023

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APPENDIX II: EXCHEQUER TRANSFERS

No.	Date	Ref. No.	Period	Amount (Ksh)	
1	28/07/2022	FT222096QHD6	Quarter 1	39,439,627.85	121,422,224.60
2	01/09/2022	FT222442NZ02		50,799,327.95	
3	27/09/2022	FT222705NGK6		31,183,268.80	
4	27/10/2022	FT223006N1LJ	Quarter 2	26,584,091.80	78,117,963.40
5	30/11/2022	FT22334XS7C7		24,984,941.00	
6	23/12/2022	FT22357K7ROY		26,548,930.60	
7	27/01/2023	FT230271JV6X	Quarter 3	24,863,015.00	98,403,811.00
8	20/02/2023	FT23051W254H		50,116,686.00	
9	02/03/2023	FT23061GXBZP		23,424,110.00	
10	04/04/2023	FT23094B5WJL	Quarter 4	25,537,784.80	204,394,023.65
11	03/05/2023	FT231239ZVHL		28,452,422.25	
12	24/05/2023	FT231444W7H4		52,598,619.50	
13	02/06/2023	FT23153T1ZW3		33,202,434.65	
14	21/06/2023	FT23172RKV39		25,147,944.20	
15	30/06/2023	FT231863H7X5		39,454,818.25	
Total				502,338,022.65	502,338,022.65

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APPENDIX III: CIRCULARS AND ADVICE

No.	Institution	Issue	Communication Reference and Date
1	South Eastern Kenya University (SEKU)	Request for advice for the proposed CBNs between SEKU and UASU and KUDHEIHA for the period 2017-2021.	SRC advised vide letter Ref. No. SRC/TS/10 VOL. 1 (10) dated 6th July 2022. for clearance
2	Kenya Industrial Research & Development Institute (KIRDI)	Request for advice for the proposed CBN between KIRDI and Union of National Research and Allied Institutes Staff of Kenya (UNRISK) for the period 2019-2023	SRC advised vide letter Ref. No. SRC/TS/ 18/48 (19) dated 8th July 2022. for clearance.
3	University of Kabianga	Request for advice for the proposed CBN between University of Kabianga and UASU and KETASWU for the period 2017-2021	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 (22) dated 27th July, 2022. for clearance.
4	University of Nairobi	Request for advice for the proposed CBN between University of Nairobi and UASU, KUSU and KUDHEIHA for the period 2017-2021	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 (40) dated 2nd September, 2022. for clearance.
5	Co-operative University of Kenya	Request for advice for the proposed CBN between Co-operative University of Kenya and KUSU for the period 2013-2017.	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 51) dated 15th September, 15th September, 2022. for clearance
6	Co-operative University of Kenya	Request for review of Commission's decision on the proposed CBN between Co-operative University of Kenya and UASU and KUDHEIHA for the period 2013-2017.	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 51) dated 15th September, 15th September, 2022. for clearance.
7	Pyrethrum Processing Company of Kenya (PPCK)	Request for advice for the proposed CBN between PPCK and Kenya Chemical Workers Union for the period 2014-2018 and 2018-2022.	SRC advised vide letter Ref. No. SRC/TS/18 (137) dated 15th September, 2022. Cleared for registration vide letter Ref. No: SRC/TS/18/Vol. 1 (25) dated 18th November, 2022.
8	Meru University	Request for review of Commission's decision on the proposed CBN between Meru University and KUSU	SRC advised vide letter Ref: No. SRC/TS/10 VOL. 1 (67) dated 12th October, 2022.
9	Communications Authority of Kenya	Request for advice for the proposed CBN between Communications Authority of Kenya and Communications Workers Union for 2021-2024.	SRC advised vide letter Ref. No. SRC/TS/18/62(26) dated 17th October, 2022.
10	Kenya Pipeline Company	Request for review of Commission's decision on the proposed CBN between KPC and COWU	SRC advised vide letter Ref. No. SRC/TS/18/47 (23) dated 12th October, 2023. for clearance

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11	Maasai Mara University	Request for advice for the proposed CBNs between Maasai Mara University and UASU, KUSU and KUDHEIHA for the period 2013-2017	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 (82) dated 27th October, 2022.
12	Dedan Kimathi University of Technology	Request for advice for the proposed CBNs between Dedan Kimathi University of Technology and UASU, KUSU and KUDHEIHA for the period 2017-2021	SRC advised vide letter Ref. No. SRC/TS/10 Vol.1 (72) dated 17th October, 2022. for clearance
13	Agro Chemicals and Food Company	Request for advice for the proposed CBN between Agro Chemicals and Food Company and Kenya Chemical and Allied Workers Union for the period 2021-2025	SRC advised vide letter Ref. No: SRC/TS/18/56(15) dated 6th December, 2022. for clearance.
14	Masinde Muliro University of Science and Technology (MMUST)	Request for advice for the proposed CBNs between MMUST and UASU, KUSU and KUDHEIHA for the period 2017-2021.	SRC advised vide letter Ref. No. SRC/TS/10 VOL. 1 (125) dated 8th December, 2022. for clearance
15	Laikipia University	Request for review of Commission's decision on the proposed CBN between Laikipia University and UASU, KUSU and KUDHEIHA for the period 2013-2017.	SRC advised vide letter Ref. No. Ref. No: SRC/TS/10 VOL. 1 (126) dated 14th December, 2022. for clearance
16	Kenya Electricity Generating Company (KenGen)	Request for review of Commission's decision on proposed CBN between KenGen and Kenya Electrical and Allied Workers Union for period 2021-2024	SRC advised vide letter Ref. No. SRC/TS/18/19 (34) dated 11th November, 2022. CBA cleared for registration vide letter Ref. No. SRC/TS/18/19 (37) dated 21st November, 2022.
17	Jaramogi Oginga Odinga University of Science Technology (JOOUST)	Request for review of Commission's decision on the proposed CBN between JOOUST and UASU, KUSU and KUDHEIHA for the period 2017-2021.	SRC advised vide letter Ref. No. SRC/TS/10 VOL. I (83) dated 27th October, 2022. CBAs Cleared for registration vide letter Ref. No. SRC/TS/10 VOL. II (1) dated 3rd May 2023. CBAs cleared for registration
18	Kaimosi Friends University College (KAFUCO)	Request for advice for the proposed CBNs between KAFUCO and UASU, KUSU and KUDHEIHA for the period 2017-2021.	SRC advised vide letter Ref. SRC/TS/10 Vol.1 (84) dated 27th October, 2022. for clearance
19	Technical University of Mombasa	Request for advice for the proposed CBNs between Technical University of Mombasa and UASU, KUSU and KUDHEIHA for the period 2017-2021.	SRC advised vide letter Ref. No. SRC/TS/ 10 Vol. 1 (71) 17th October, 2022. for clearance
20	Alupe University	Request for advice on CBA negotiations for UASU, KUSU and KUDHEIHA for period 2017- 2021	SRC advised vide letter Ref. SRC/TS/10 VOL. 1 (175) dated 9th March, 2023. for clearance

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21	Kenya Forestry Research Institute	Request for advice on the Collective Bargaining Negotiations between Kenya Forestry Research Institute and the Union of National Research and Allied Institutes Staff of Kenya for the Period 2017 – 2021	SRC advised vide letter Ref. No. SRC/TS/46 (59) dated 26th January, 2023. for clearance
22	Kenya Bureau of Standards	Collective Bargaining Negotiation Between Kenya Bureau of Standards and Union of National Research and Allied Institutes Staff of Kenya	SRC advised vide letter Ref. No. SRC/TS/SC/18 (51) dated 15th February 2023. for clearance
23	Pwani University	Request for advice on the Collective Bargaining Negotiations between Pwani University and the Trade Unions (UASU, KUSU & KUDHEIHA) for the Period 2017/21	SRC advised vide letter Ref. No. SRC/TS/10 VOL. 1 (185) dated 28th March, 2023. for clearance
24	Kenya Petroleum Refineries Limited	Request for advice on the Collective Bargaining Negotiation between Kenya Petroleum Refineries Limited and the Kenya Petroleum Oil Workers Union for the period January 2017 – December 2020.	SRC advised vide letter Ref: No. SRC/TS/18/47 (35) dated 28th March, 2023. for clearance
25	Nairobi City County	Request for review of Commission's decision on the request for advice for the Proposed Collective Bargaining Negotiation between Nairobi City County Government and the Kenya County Government Workers Union for the Period 2021-2025	SRC advised vide letter Ref. No. SRC/TS/29/30 (50) dated 5th April, 2023. for clearance
26	Maasai Mara University	Request for review of Commission advice for the proposed CBNs between Maasai Mara University and UASU, KUSU and KUDHEIHA for the period 2013-2017	SRC advised vide letter Ref. No: SRC/TS/10 VOL.II(9) dated 15th May, 2023.
27	Kenya Institute of Public Policy Research and Analysis	Proposed Collective Bargaining Negotiation between KIPPRA and UNRISK	SRC advised vide letter Ref. No: SRC/TS/18/27 (40) dated 15th May, 2023. for clearance
28	Kisumu County Government	Request for review of the Commission advice on CBN between Kisumu County Government and the Kenya County Government Workers Union.	SRC advised vide letter SRC/TS/29/17(15) dated 15th June, 2023. for clearance
29	Garissa University	Request for review of the Commission advice on CBN between Garissa University and (UASU, KUSU & KUDHEIHA 2021-2025-	SRC advised vide letter Ref. No: SRC/TS/10 VOL. II (22) dated 25th May, 2023. for clearance.
30	Kenya Safari Lodges and Hotels Limited	Request for advice on CBN between KSLH and KUDHEIHA	SRC advised vide letter Ref. No: SRC/TS/SC/18 (51) dated 8th June, 2023. for clearance.
31	Kenyatta National Hospital	Request for review of SRC advice on proposed CBA between KNH and KUCO and KUDHEIHA for 2021-2025	SRC advised vide letter SRC/TS/18/12 (59) dated 21st June, 2023. for clearance

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32	Communications Authority of Kenya	Request for review of Commission's advice for the proposed CBN between Communications Authority of Kenya and Communications Workers Union for 2021-2024.	SRC advised vide letter Ref. No. SRC/TS/18/62 (29) dated 2nd June 2023. for clearance
33	Taita Taveta University	Request for review of SRC advice on proposed CBA between TTU and UASU, KUSU & KUDHEIHA for 2013-17	SRC advised vide letter SRC/TS/10 VOL.II(40) dated 21st June, 2023. for clearance.
34	Kenya Broadcasting Corporations	Request for advice on the proposed CBN between KBC and COWU for 2020-2024	SRC advised vide letter Ref. No: SRC/TS/18/41(25) 14th April, 2023. for clearance.
35	Kenyatta University	Request for advice on the 2017 – 2021 CBN between Kenyatta University and the three trade unions.	SRC advised vide letter Ref. No: SRC/TS/10 VOL. II (43) dated 30th June, 2023. for clearance
36	Kenya Seed Company Limited	Request for advice on the proposed CBN between KSCL and KUCFAW	SRC advised vide letter Ref. No: SRC/TS/18 Vol. 1 (68) dated 30th June, 2023.
37	Kenya Power and Lighting Company Limited	Request for review of SRC's decision on proposed CBN between KPRL and KETAWU	SRC advised vide letter Ref. No: Ref. No: SRC/TS/18/19 (49) dated 3rd July, 2023
38	Kenya Revenue Authority (KRA)	Salaries and Remuneration Commission (SRC) advisory on payment of financial year 2021/2022 performance bonus to Kenya Revenue Authority Chairman and members of the board of directors & Staff	SRC advised vide letter Ref. No.: SRC/TS/39 Vol. 1 (15) dated 27th July, 2022
39	National Treasury and Planning	Payment of thirteenth basic salary to national treasury and planning staff – performance contract for FY 2019/2020	SRC advised vide letter Ref. No.: SRC/TS/39 Vol. 1 (13) dated 20th July, 2022
40	Chuka University	Payment of bonus reward to council members for excellent performance contract results	SRC advised vide letter Ref. No.: SRC/TS/39 VOL II (28) dated 9th February 2023
41	Kenya Institute for Public Policy Research and Analysis (KIPPRA)	Performance Bonus Payment	SRC advised vide letter Ref. No.: SRC/TS/39 VOL II (27) dated 9th February, 2023
42	Kibabii University	Payment of specific rewards namely Lecturer of the Year Award, Employee of the Year Award (Administrative Staff) and Researcher of the year Award to three (3) staff members of Kibabii University	SRC advised vide letter Ref. No. SRC/TS/PP/39(79) dated 30th November, 2022
43	Ministry of Defense	Request for bonus reward of one month's salary: performance contract for FY 2021/22	SRC advised vide letter Ref. No.: SRC/TS/39 Vol.1 (22) 8th September, 2022

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44	State house	Request for approval to pay 75% thirteenth salary to state house staff as token of appreciation for outstanding performance	SRC advised vide letter Ref. No. SRC/TS/PP/39 Vol.1(28) dated 15th September,2022
45	Ministry of Environment and Forestry	Retention of Allowances payable to meteorological Staff	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(94) dated 9th February 2023
46	Ethics and Anti-corruption Commission	Request for Documents and Information	SRC advised vide letter SRC/TS/25/5(46) dated 28th July 2022
47	Ministry of Interior and Coordination of the National Government	Request for the Disability Guide Allowance- Support staff Supervisor-Mr Tonny Otieno Ogendi- P/NO 2019010647	SRC advised vide letter SRC/TS/18/22(20) dated 17th July 2022
48	Office of the Inspector General National Police Service	Allowance for Dr Lucy Wanjiru Musyoka P/NO: 1995035024	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(8) dated 1 December 2022
49	National Government Affirmative Action Fund	Approval for payment of Extraneous Allowance to deployed staff- National Government Affirmative Action Fund	SRC advised vide letter Ref. No: SRC/TS/15 Vol. II (21) dated 16th December 2022
50	State Department for Correctional Services	Payment of Medical Practitioners Allowances	SRC advised vide letter Ref. No: SRC/TS/15/Vol. II (91) dated 6th February 2023
51	Kenya Plant Health Inspectorate Service (KEPHIS)	Request for Harmonization of House Allowance	SRC advised vide letter SRC/TS/18(144) dated 22nd July 2022
52	Office of the Data Protection Commissioner	Advisory on Payable Allowance for shortlisting and recruitment Panels of various positions in the office of the Data protection Commissioner	SRC advised vide letter Ref. No: SRC/Ts/18/85(38) dated 10th February 2023
53	County Assembly of Nyeri	Request for advisory on Housing Benefits for Governors, Deputy Governors and County Assembly Speakers	SRC advised vide letter SRC/TS/29/36(9) dated 12th July 2022
54	Kibabii University	Medical Doctors Allowance	SRC advised vide letter SRC/TS/15(44) dated 29th July 2022
55	Ministry of Interior and Coordination of the National Government	Request for Classification of Betting control and Classification Board (BCLB)	SRC advised vide letter Ref. No: SRC/TS/15 Vol. II (4) dated 1st December 2022

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56	KIPPRRA	Advice on Payment of Baggage Allowance	SRC advised vide letter Ref. No: SRC/TS/15/Vol.1(83) dated 13th October 2022
57	Ministry of Labour	Request on proposal to review Daily Subsistence Allowance for foreign travel	SRC advised vide letter SRC/ADM/12(12) dated 25th July 2022
58	Centre for Mathematics, Science and Technology Education in Africa (CEMASTEA)	Request for Advice for remunerations and allowances for the Board of Governors CEMASTEA	SRC advised vide letter Ref. No: SRC/TS/18/ (121) dated 2 September 2022
59	Bomet University College	Approval of payment of allowances in the Universities without SRC's Advise	SRC advised vide letter Ref.NO: SRC/Ts/10/Vol.1(34) dated 29th August 2022
60	Ministry of Transport Infrastructure Housing, Urban Development and Public works	Remuneration for the Taskforce on Re-engineering and Transformation of Urban Development in Kenya	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(98) dated 10th February 2023
61	Makueni County CPSB	Clarification on payment of Honoraria	SRC advised vide letter SRC/TS/29/23(8) dated 24th August 2022
62	Commission on Administrative Justice	Payment of Allowances to Members of the Commission and Staff	SRC advised vide letter Ref.No: SRC/TS/15/Vol.II(9) dated 2nd December 2022
63	Public Service Commission	Remuneration of Public Service Commission Choir members	SRC advised vide letter Ref.No: SRC/TS/25(29) dated 24th May 2023
64	The National Treasury	Request for Comments on the draft National retirement Benefit Policy	SRC advised vide letter Ref.No: SRC/TS/5(26) dated 1st September 2022
65	Commission on Revenue Allocation	Guidelines on the Allowance for the County Budget and Economic Forum (CBEF) non state members	SRC advised vide letter Ref.No: SRC/TS/25/7(24) dated 13 October 2023
66	Ministry of Agriculture State Dept of Livestock	Justification for Payment of Risk Allowance to all Lecturers in Training Institutes	SRC advised vide letter Ref.No: SRC/TS/18/73(33) dated 7th September 2022
67	Harry Kimutai, PS	Construction of the Official Residence of the Speaker of the County Assembly of Trans-nzoia	SRC advised vide letter Ref.No: SRC/TS/29/42(32) dated 2nd December 2022
68	Kiparus Tobiko Rodgers	Request for Inclusion of Personal Guide Allowance to my Pay slip	SRC advised vide letter Ref.No: SRC/TS/18/22(23) dated 16th August 2022

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69	Ministry of Public Service and Gender	Request for Authority to Pay Allowances to the Taskforce on the Development of Anti-corruption strategic Actions and Policies	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(100) dated 17th February 2023
70	Office of the Data Protection officer	Payment of non-practice allowance to Advocates of the High Court of Kenya	SRC advised vide letter Ref.No: SRC/TS/18/85(28) dated 29th August 2022
71	Kenya Law Reform Commission	Advice on Board Expenses	SRC advised vide letter Ref.No: SRC/TS/25/11(50) dated 20th February 2023
72	Coast Water Works Development Agency	Gazetted List of Hardship Areas	SRC advised vide letter Ref.No: SRC/TS/18/131 dated 6th September 2022
73	County Government of Kilifi	Housing Benefit for Deputy Governor	SRC advised vide letter Ref.No: SRC/TS/29/14(16) dated 8th September 2022
74	Embu County Government	Extension on payment of Transport/Commuter Allowance	SRC advised vide letter Ref.No: SRC/TS/29/6(22) dated 8th September 2022
75	The National Treasury	Payment of Allowances for Kenya Police Service Officers Seconded to the National Treasury	SRC advised vide letter Ref.No: SRC/TS/15 Vol.I(103) dated 2nd November 2023
76	Machakos County Public Service Board	Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/29/22(22) dated 14th September 2022
77	County Government of Nyandarua	Official Residence for Governor and Deputy Governor	SRC advised vide letter Ref.No: SRC/TS/29/35(20) dated 8th September 2022
78	Meru University of Science and Technology	Guidance on Payment of Acting Allowances Payable to Officers Appointed in Acting Capacity	SRC advised vide letter Ref.No: SRC/TS/10 Vol.1(51) dated 12th September 2022
79	Government Printer	Request for exemption from the provisions of overtime allowance policy/request for extraneous allowance	SRC advised vide letter Ref.No: SRC/TS/15/Vol.III (63) dated 5th June 2023
80	Office of the Data Protection Commissioner	Payment of Airtime Allowance Through Payroll	SRC advised vide letter Ref.No: SRC/TS/18/85(30) dated 19th September 2022
81	Ministry of Education	Payment of applicable allowances for doctors working under the University Health Services at Moi University	SRC advised vide letter Ref.No: SRC/TS/15/Vol.II(97) dated 10th February 2023
82	County Government of Garissa	Construction of speaker's residence	SRC advised vide letter Ref.No: SRC/TS/29/7(28) dated 20th September 2022
83	National Commission for Science, Technology and Innovation	Request for approval of Facilitative Allowance for Appointed Members of Expert /Advisory Committees and Reviews	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III(51) dated 24th May, 2023

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84	County Government of Vihiga	Clarification of Taxation of Speaker's Benefits	SRC advised vide letter Ref.No.SRC/TS/29/45(5) dated 27th September 2022
85	Ethics and Anti-corruption Commission	Request for Document and Information	SRC advised vide letter Ref.No SRC/TS/25/5(49) dated 26th September 2022
86	Teachers Service Commission	Disability Guidance Allowance-Judith Kanana Silas	SRC advised vide letter Ref.No SRC/TS/18/22 (25) dated 31st October 2022
87	Commodities Fund	Guidance on reimbursement of Data Bundles to Board Members	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(95) dated 9th February 2023
88	The Judiciary	Approval of Membership & Annual Subscription for Judges, Magistrates & Kadhis	SRC advised vide letter Ref.No: SRC/Ts/32(60) dated 10th February 2023
89	The County Government of Isiolo	Appeal on House and Commuter Allowance	SRC advised vide letter Ref.No SRC/TS/29/9(24) dated 26th October 2022
90	County Government of Kakamega	Advisory on the Kakamega County (State Officers) Pension Scheme Act 2022	SRC advised vide letter Ref.No: SRC/TS/29/11 dated 24th November 2022
91	Kenya Marine and Fisheries Research Institute	Payment of Entertainment Allowance for KMFRI senior Officers	SRC advised vide Ref.No: SRC/TS/15 VOL.1(97) dated 26th October 2022
92	Teachers Service Commission	Payment of Audit Committee Sitting Allowances During Retreat, Training and Seminars	SRC advised vide letter Ref.No: SRC/TS/25(15) dated 17th October 2022
93	KEMRI	Staff Cadres qualifying for Payment of Extraneous Allowance	SRC advised vide letter Ref.No: SRC/Ts/18/8(25) dated 16th February 2023
94	Ministry of Public Service and Gender, Senior Citizens Affairs and Special Programmes	Request for Authority to Pay Allowances to the Taskforce on the Development of Anti-corruption strategic Actions and Policies	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(100) dated 17th February 2023
95	Maasai Mara University	Advisory on the Revised Terms and Conditions of Service for Maasai Mara University Vice Chancellor and Deputy Vice Chancellors	SRC advised vide letter Ref.No:SRC/TS/15/Vol.II(83) dated 27th January 2023
96	County Government of Kirinyaga	Allowances on Half Board Accommodation and use of own vehicle on official Business	SRC advised vide letter Ref.No:SRC/TS/29/15(27) dated 18th November 2022
97	Ministry of Interior and Coordination of the National Government	Request For Review of Payment of House Allowance for Civil Servants in Nakuru City	SRC advised vide letter Ref.No:SRC/TS/29/31(16) dated 28th October 2022

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98	Public Sector Accounting Standards Board (Kenya)	Payment of Non-practicing Allowance	SRC advised vide letter Ref.No: SRC/TS/15 vol.1(102) dated 1st November 2022
99	The National Treasury	Request For Approval to pay extraneous allowances to officers that supported the National Treasury During the Process of Preparing Supplementary Budgets (For the FY2020/2021 and FY2021/2022) and the Medium -Term Budgets (For the FY2021/2022 and for the FY2022/23)	SRC advised vide letter Ref.No:SRC/TS/41 (19) dated 13th June 2023
100	EPRA	Guidance on Warm Winter Clothing Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol. III (26) dated 11 April 2023
101	Office of the Attorney General	Consideration for Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/9/43(28) dated 29th November 2022
102	National Syndemic Diseases Control Council	Payment of Remuneration/Allowances to Security Personnel Attached to the National Syndemic Diseases Control Council	SRC advised vide letter Ref.No: SRC/TS/15 Vol.1(110) dated 24th November 2022
103	Ministry of Education	Approval for Honoraria for Presidential Working Party on Education Reforms	SRC advised vide letter Ref.No: SRC/TS/15 Vol II (4) dated 1 December 2022
104	Kenya Investment Authority	Allowance For One Stop Centre Officers	SRC advised vide letter Ref.No: SRC/TS/15 VOL.1(105) dated 21st November 2022)
105	County Government of Kitui	Advisory on the Taskforce Remuneration	SRC advised vide letter SRC/TS/29/18(18) dated 22nd March 2023
106	County Government of Trans Nzoia	Clarification On Payment of Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/29/42(31) dated 1 December 2022
107	Office of the Director of Public Prosecutions	Request For Approval of Allowances for the Members of the Office of The Director of Public Prosecutions Advisory Board to the Prosecutions Fund	SRC advised vide letter Ref.No: SRC/TS/23(20) dated 5th June 2023
108	Intergovernmental Relations Committee	Request For Advice on Allowances Payable to Audit Committee Members	SRC advised vide letter Ref.No: SRC/TS/27(35) dated 18th November 2022
109	Judicial Service Commission	Payment of Accommodation Allowance for Members of the Judicial Service Commission who work or reside outside Nairobi	SRC advised vide letter Ref.No: SRC/TS/25/6(51) dated 24th February 2023
110	New Planters Co-operative Union	Authority to pay Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(20) dated 9th December 2022
111	County Government of Tana River	Airtime Allowance	SRC advised vide letter Ref.No: SRC/TS/29/40(23) dated 9th December 2022

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112	County Government of Isiolo	Official Transport for County Executive Committee Members	SRC advised vide letter Ref.No: SRC/TS/29/9(28) dated 1st February 2023
113	Embu County Government	Advisory on Travel Allowance for the Executive	SRC advised vide letter Ref.No: SRC/TS/29/6(35) dated 1st February 2023
114	Embu County Government	Advisory on Commuter Allowance for State Officers in the Executive of the County Government	SRC advised vide letter Ref.No: SRC/TS/29/6(35) dated 1st February 2023
115	Ministry of Education	Personal Guide Allowance for Geoffrey K.Mwailengo	SRC advised vide letter Ref.No: SRC/TS/18/22(28) dated 8th December 2022
116	KIRDI	Payment of non-Practicing Allowance	SRC advised vide letter Ref.No: SRC/TS/18/48(21) dated 1 December 2022
117	County Government of Nandi	Advisory of the Remuneration of The County Youth Advisor	SRC advised vide letter Ref.No: SRC/TS/24/6(77) dated 22nd November 2022
118	Commission on Revenue Allocation	Clarification of Mortgage Disbursement to Staff	SRC advised vide letter Ref.No: SRC/TS/25/7(30) dated 9th December 2022
119	County Government of Lamu	Remuneration of the members of the Physical and Land Use Planning Liaison Committees	SRC advised vide letter Ref.No: SRC/TS/29/21(40) dated 19th December 2022
120	Ministry of Lands, Public Works, and Urban Development	Request For Advice on remuneration of members of the National and County Physical and Land Use Planning Liaison Committee	SRC advised vide letter Ref.No: SRC/TS/15/Vol. III (59) dated 9th June 2023
121	Narok County Assembly	Payment for Rent for Hon Speaker's Residence	SRC advised vide letter Ref.No: SRC/TS/29/33(58) dated 14 December 2022
122	County Government of Vihiga	Request for Concurrence and Guidelines on Payment of Extraneous Allowance to County Public Officers	SRC advised vide letter Ref.No: SRC/TS/29/45(8) dated 8th December 2022
123	Embu County Government	Request For Advisory on Salaries for The Governor Staff	SRC advised vide letter Ref.No: SRC/TS/29/6(31) dated 8th December 2022
124	Garissa University	Payment for Clinical Call Allowance and Health Service Allowance	SRC advised vide letter Ref.No: SRC/TS/10/Vol.I(142) dated 27th January 2023
125	Anti Doping Agency of Kenya	Allowances Policy Guideline for Officers with Additional Responsibilities at the Anti Doping Agency of Kenya	SRC advised vide letter Ref.No: SRC/TS/18/71 (23) dated 5th June 2023
126	County Government of Kakamega	The Kakamega County Community Area Councils Member Allowances	SRC advised vide letter Ref.No: SRC/TS/29/11(36) dated 23 March 2023
127	County Government of Machakos	Payment of Taskforce Allowances	SRC advised vide letter Ref.No: SRC/TS/29/22(42) dated 24th February 2022

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128	Technical University of Mombasa	Payment of Extraneous Allowance for Technologists working in Academic Laboratories	SRC advised vide vide letter Ref.No: SRC/TS/15 Vol.II(83) dated 30th January 2023
129	County Government of Nyandarua	Advisory on Allowances for NYS personnel	SRC advised vide vide letter Ref.No: SRC/TS/29/35(31) dated 24th February 2023
130	Office of the Auditor General	Allowances Payable to Resource Persons Participating in Deputy Auditor-General Recruitment Interviews	SRC advised vide vide letter Ref.No: SRC/TS/18/83(33) dated 6th March 2023
131	The Kenya Cultural Centre	Request For Advisory on Payment of Non-Practicing Allowance to legal Officers	SRC advised vide vide letter Ref.No: SRC/TS/15 Vol.II(70) dated 24th January 2023
132	Kenya Urban Roads Authority	Determination of Top Salary/Allowance for Deployed Officers	SRC advised vide vide letter Ref.No: SRC/TS/15/Vol.2(79) dated 27th January 2023
133	Kenya Defence Forces	Remuneration and allowances for Members of the Military Veterans Advisory Committee	SRC advised vide vide letter Ref.No: SRC/TS/1(75) dated 11 April 2023
134	Mombasa County Public Service Board	Payment of Extraneous Allowance	SRC advised vide vide letter Ref.No: SRC/TS/29/28(82) dated 27th January 2023
135	County Assembly of Bungoma	Extension Period For construction of Speaker's Residence and Assembly Chambers	SRC advised vide letter Ref.No: SRC/TS/29/3(30) dated 25th January 2023
136	County Assembly of Bungoma	Advisory on Motor Vehicle Capacity	SRC advised vide vide letter Ref.No: SRC/TS/29/3(31) dated 13th February 2023
137	National Syndemic Diseases Control Council	Payment of Renumeration/Allowances to Deployed Staff Attached to the National Syndemic Diseases Control Council (NSDCC)	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(69) dated 25th January 2023
138	Simon Mugo	Civil Servant Pay Rise Freeze	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(92) dated 8th February 2023
139	County Assembly of Bungoma	Advisory on the Motor Vehicle Reimbursement	SRC advised vide letter Ref.No: SRC/TS/29/3(31) dated 13th February 2023
140	Kenya Marine and Fisheries Research Institute	Appeal Against SRC Advisory on Payment of Entertainment Allowance for KMFRI Senior Officers	SRC advised vide letter Ref.No: SRC/TS/18/45 (53) dated 5th June 2023
141	James Wangari -TSC	House Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(71) dated 25th Jan 2023
142	County Government of Machakos	Advisory on Group Life and Last Expense Limits for Executive Staff	SRC advised vide letter Ref.No: SRC/TS/29/22(36) dated 23rd January 2023
143	Rajab Kilembi	Government Circular on Paying Facilitation Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(72) dated 25th January 2023

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144	Clinical Psychologists	Allowances for Clinical Psychologists	SRC advised vide letter Ref.No: SRC/TS/19(46) dated 27th January 2023
145	Ministry of Education	Approval of Daily Subsistence Allowance and Transport Reimbursement for Presidential Working Party Members	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(68) dated 8th February 2023
146	County Government of Vihiga	Advisory on the Scaling Down of the Proposed Governor's and Deputy Governor's Residence	SRC advised vide letter Ref.No: SRC/TS/29/45(16) dated 24th February 2023
147	County Government of Kilifi	Request For Mbegu Fund Board Member Remuneration Guidelines	SRC advised vide letter Ref.No: SRC/TS/29/14(38) dated 5th June 2023
148	County Government of Kiambu	Payment on Allowances to Members of Committees, Taskforces, Tribunals and Commission of Inquiry in the Public Service	SRC advised vide letter Ref.No: SRC/TS/29/13(39) dated 5th June 2023
149	Sports Kenya	Payment of Non-Practicing and Prosecutorial/Special Legal Allowance	SRC advised vide letter SRC/TS/29 dated 6th March 2023
150	Ministry of Interior and Coordination of the National Government	Request For Approval of Allowances for the Members for the National Task Force on Improvement of the Terms and Conditions of Service and other Reforms for Members of the National Police Service and Kenya Prisons Service	SRC advised vide letter Ref.No: SRC/TS/15 Vol.II(93) dated 9th February 2023
151	Ministry of Water, Sanitation and Irrigation	Request for determination of a rate for payment of Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/15Vol.II(90) dated 7th February 2023
152	KIPPRA	Entertainment Allowance	SRC advised vide letter Ref.No: SRC/TS/18/27(39) dated 26th April 2023
153	Narok County Government	Extraneous Allowance for County Officers	SRC advised vide letter Ref.No:SRC/TS/29/33(60) dated 7th February 2023
154	Kenya University Teaching, Referral and Research Hospital	Clarification on payment of sitting allowances to Board Members when attending training	SRC advised vide letter Ref.No: SRC/TS/18/14(8) dated 9th February 2023
155	County Government of Kilifi	Advisory regarding Reimbursement of Housing Benefits	SRC advised vide letter Ref.No:SRC/TS/29/14(34) dated 9th February 2023
156	County Government of Kiambu	Housing Benefits for the County Assembly Speaker	SRC advised vide SRC advised vide ce SRC advised vide letter Ref.No: SRC/TS/29/35(20) dated 13th February 2023
157	County Government of Kakamega	Construction of speaker's residence	SRC advised vide letter Ref.No: SRC/TS/29/11(33) dated 14th February 2023

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158	KMTC	Harmonization of Reviewed Allowances for Medical Personnel	Advice vide letter Ref.No: SRC/TS/18/4 (19) dated 23rd May 2023
159	Baringo County Government	Clarification on SRC Circular Ref.No SRC/TS/CGOVT/3/61/ Vol IV (49) on Remuneration and Benefits for Board Members of the County Public Service	SRC advised vide letter Ref.No:SRC/TS/29/1(30) dated 15th February 2023
160	Nyandarua County	Clarification on SRC Circular Ref. No SRC/TS/CGOVT/3/61/ Vol IV (49) on Remuneration and Benefits for Board Members of the County Public Service	SRC advised vide letter Ref.No:SRC/TS/29/35(30) dated 21st February 2023
161	Migori County Government	Request For an Advisory on Payment of Deputy Governors Allowance	SRC advised vide letter Ref.No:SRC/TS/29/27(14) dated 16th February 2023
162	County Assembly of Siaya	Deadline for Construction of Speaker's Residence	SRC advised vide letter Ref.No:SRC/TS/29/38(21) dated 17th February 2023
163	County Government of Vihiga	Clarification on Speaker's Bodyguard Allowance	SRC advised vide letter Ref.No:SRC/TS/217) dated 24th February 2023
164	Kenya Forest Service	Reminder Request for Advice on adjustment of Hardship, Commuter and Housing Allowance	SRC advised vide letter Ref.No:SRC/TS/18/29 (21) dated 5 April 2023
165	Commission on Revenue Allocation	Provision of Club Membership for Commissioners of the Commission on Revenue Allocation	SRC advised vide letter Ref.No:SRC/TS/25/7(41) dated 11 April 2023
166	Commission on Revenue Allocation	Advisory on the Revision of Telephone and Security Allowance for Commissioners	SRC advised vide letter Ref.No:SRC/TS/25/7(38) dated 24 March 2023
167	National Water Harvesting and Storage Authority	Entertainment Allowance and Extraneous Allowance	SRC advised vide letter Ref.No:SRC/TS/15 Vol.III(36) dated 20 March 2023
168	County Government of Nyandarua	Request for review of House Allowance	SRC advised vide letter Ref No:SRC/TS/29/35(30) dated 21st February 2023
169	Silas Chumo	Allowance for Support staff working in Health Facilities in Kenya	SRC advised vide letter Ref.No:SRC/Ts/15 Vol.II(116) dated 27th February 2023
170	Executive Office of the President	Request for Authority to Pay Allowances for the Tribunal to Inquire into the Matter of Petition on Removal from Office of the Hon. Justice Said Juma Chitembwe Judge of the High Court of Kenya	SRC advised vide letter Ref.No:SRC/TS/4(86) dated 27th February 2023
171	Samson Nyamai Masila	Request For Advisory on Benefits That accrue on Appointment to Officers in Acting Capacity	SRC advised vide letter Ref.No:SRC/TS/15 Vol.II(108) dated 24th February 2023
172	Kenya Nuclear Regulatory Authority	Remuneration of the Board Chairperson and Director of KNRA Board	SRC advised vide letter Ref.No:SRC/TS/15 Vol.II(120) dated 27th February 2023

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173	Posta Kenya	Guidance on Payment of Non-Practicing Allowance for In house Legal Counsels/Personnel	SRC advised vide letter Ref.No:SRC/TS/15 Vol.II (121) dated 1st March 2023
174	Ministry of Youth Affairs, the Arts and Sports	Request for Guidance on Facilitation of Non-State Actors	SRC advised vide letter Ref.No:SRC/TS/15 VOL II (117) dated 3 March 2023
175	County Government of Nyandarua	Payment of Taskforce Allowances	SRC advised vide letter Ref.No:SRC/TS/29/35(51) dated 5th June 2023
176	Executive Office of the President	Request to Pay Allowances to The Taskforce on the Establishment of National Lottery	SRC advised vide letter Ref.No:SRC/TS/15/Vol. III (58) dated June 2023
177	University of Nairobi	Request For Advisory on Payment of inhouse Advocates Undertaking Litigations	SRC advised vide letter Ref.No:SRC/TS/10 Vol. II (8) dated 11 May 2023
178	Nairobi City County	Renumeration and Benefits for State Officers in the Executive for The County Government	SRC advised vide letter Ref.No:SRC/TS/29/30(43) dated 3rd March 2023
179	Ministry of Roads and Transport	Request For Payment of Non-Practicing Allowance to Members of the ICPAK in the Civil Service	This was a submission from a stakeholder on non-practice allowance
180	Comission on Administrative Justice (CAJ)	Payment of Allowances to Members of the Commission and Staff	SRC advised vide letter Ref.No:SRC/TS/25/4(42) dated 5th June 2023
181	Maasai Mara University	Appeal For Exceptional Consideration for Retention of Select Remunerative Allowances for the Staff of the University	SRC advised vide letter Ref.No:SRC/TS/10 Vol.II(9) dated 15th March 2023
182	Ministry of Interior and National Administration	Taskforce on the Terms and Conditions of Service and Welfare of Officers in the National Police Service and Kenya Prisons Service	SRC advised vide letter Ref.No:SRC/TS/15 Vol.II(93) dated 9th February 2023
183	Ministry of Youth affairs, the Arts and Sports-State Department of Sports	Request for SRC Rates for Sports	SRC advised vide letter Ref.No:SRC/TS/15 Vol.III(50) dated 23rd May 2023
184	ICT Authority	Request For Senior Management Club Membership	SRC advised vide letter Ref.No:SRC/TS/15 Vol.II(129) dated 8th March 2023
185	Ministry of Public Service, Gender, and Affirmative Action-State Department for Public Service	Request For Authority to Pay Allowances to The Tribunal to Inquire into the Matter of Petition on Removal from Office of Four IEBC Commissioners	SRC advised vide letter Ref.No:SRC/TS/4(92) dated 21st March 2023

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186	Ministry of Interior and National Administration	Request to enhance allowance for Dr.Charles Otieno-Technical lead Consultant for the Taskforce on improvement of the Terms and conditions of service an other reforms for Members of the National Police Service and Kenya Prisons Service	SRC advised vide letter Ref.No:SRC/TS/25/ 3 (50) dated 11 April 2023
187	County Government of Nyamira	Approval seeking Two years extension for the Construction of Speaker's Residence	SRC advised vide letter Ref.No:SRC/TS/29/34(36) dated 10th March 2023
188	KEPHIS	Follow up on implementation of Extraneous Allowance	SRC advised vide letter Ref.No:SRC/TS/15 Vol.III (14) dated 25th April 2023
189	Executive Office of the Deputy President	Request For Authority to Pay Extraneous Allowance	SRC advised vide letter Ref.No:SRC/TS/15/Vol. III (64) dated 5th June 2023
190	Homabay County	Remuneration and Benefits for Board Members of the County Boards	SRC advised vide letter Ref.No:SRC/TS/29/ 8 (56) dated 5th June 2023
191	IPOA	Payment of Mid Term Gratuity for IPOA Commissioners	SRC advised vide letter Ref.No:SRC/TS/18/33(26) dated 24 March 2023
192	Executive Office of the President	Request to pay allowances to the tribunal appointed by the president to investigate the petition on the removal from office of the four IEBC Commissioners	SRC advised vide letter Ref.No:SRC/TS/4(92) dated 21st March 2023
193	John Mugo	Review of pension payments for civil servants earning less than 5000 pension	SRC advised vide letter Ref.No:SRC/TS/5(37) dated 24th March 2023
194	Kenya Nuclear Regulatory Authority	Renumeration of Top Management of the Nuclear Regulatory Authority	SRC advised vide letter Ref.No:SRC/TS/15 Vol.III(11) dated 11 April 2023
195	National Defence University-Kenya	request for guidance on the remuneration and benefits for medical academic staff	SRC advised vide letter Ref.No:SRC/TS/1(78) dated 5th July 2023
196	KETRACO	Hardship Allowance	SRC advised vide letter Ref.No:SRC/TS/15 Vol. III dated 12 April 2023
197	KNHCR	Advice on allowances payable to attached officers from the Administration Police Service	SRC advised vide letter Ref.No:SRC/TS/25/9 (13) dated 11 April 2023
198	Machakos University	Request for Advisory on Payable Allowance	SRC advised vide letter Ref.No:SRC/TS/10(198) dated 11th April
199	Ministry of Lands, Public Works and Urban Development	Payment of Taskforce Allowance to the Taskforce on the Operationalization of the redevelopment and affordable housing project for the Kibra Nubian community land trust	SRC advised vide letter Ref.No:SRC/TS/15 Voldated 5th June 2023

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200	Executive Office of the President	Taxable Car Allowance for State Officers	SRC advised vide letter Ref.No:SRC/TS/4(103) dated 6th June 2023
201	Masinde Muliro University of Science and Technology	Concurrence on Allowances paid by MMUST University Council to Staff	SRC advised vide letter Ref.No:SRC/TS/15 Vol.III(17) dated 12 April 2023
202	Sports Kenya	Payment of Allowances to Members of a Taskforce	SRC advised vide letter Ref.No:SRC/TS/18/75(48) dated 23rd June 2023
203	Silvester P. Kilonzo	Request for Clarifications on Extraneous	SRC advised vide letter Ref.No:SRC/TS/15 dated 17 April 2023
204	Veterinary Medicines Directorate	Request for Remuneration while on acting Appointment	SRC advised vide letter Ref.No:SRC/TS/15 Vol. III (23) dated 18 April 2023
205	Office of the Attorney General & Department of Justice	Facilitation of East African Legislative Assembly (Kenya) chapter Members	SRC advised vide letter Ref.No:SRC/TS/44(10) dated 13 April 2023
206	Elgeyo Marakwet County Government CPSB	Request for advice on payment of Extraneous Allowance	SRC advised letter Ref.No .No:SRC/TS/29/2(15) dated 18 April 2023
207	Ministry of Mining, Blue Economy, and Maritime Affairs, state Department for Mining	Benefits and Allowances for Chairperson and Members of the Minerals Rights Board (MRB)	SRC advised vide letter Ref.No:SRC/TS/15 Vol. III (29) dated 12th April 2023
208	IGRTC	IGRTC Members Commuter Allowance Review	SRC advised vide letter Ref.No:SRC/TS/24(57) dated 14 April 2023
209	Laikipia County Government	Request for a no objection on alternative financing mechanism for the staff car and mortgage fund - Laikipia County Executive	SRC advised vide letter Ref.No: SRC/TS/29/20(7) dated 18 April 2023
210	Commission on Revenue Allocation	Advisory on in house Non-practicing Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (33) dated 17 April 2023
211	County Government of Isiolo	Payment of Extraneous allowance to specialized categories of Clinical officers /Nursing	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III(42) dated 25 April 2023

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212	National Authority for campaign against Alcohol and Drug Abuse (NACADA)	Payment of non-Practicing Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (30) dated 17 April 2023
213	Kenya National Commission on Human Rights	Leave allowance approval for implementation	SRC advised vide letter Ref.No: SRC/TS/25/9(17) dated 12 May 2023
214	National Council for Persons with Disability	Request to draw guide allowance for specific staff of National Council for persons with Disability	SRC advised vide letter Ref.No: SRC/TS/18/22(31) dated 24th April 2023
215	National Council for Persons with Disability	Request to collaborate and take lead in engaging in stakeholders' forums to discuss drawing of guide allowance for other forms of persons with disabilities	SRC advised vide letter Ref.No: SRC/TS/18/22(32) dated 24th May 2023
216	Bandari Maritime Academy	Development of Remuneration structure for Bandari Maritime Academy	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III(35) dated 18 April 2023
217	Pwani University	Health Advice on Payment of Health Workers Allowances	SRC advised vide letter Ref.No: SRC/TS/10 Vol.I(204) dated 11 May 2023
218	County Government of Kiambu	Payment of Allowances to Members of the Hospitals Pending Bills Verification Committee	SRC advised vide letter Ref.No: SRC/TS/29/13 date April 2023 2023
219	County Government of Nyeri	Provision of Airtime to Board Members	SRC advised vide letter Ref.No: SRC/TS/29/36(15) dated 10th July 2023
220	Mombasa County Public Service Board	Request for Approval for payment of Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/29/28(20) dated 9 May 2023
221	Chemilil Sugar Company Limited	Streamlining of Acting Allowance	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (48) dated 11 May 2023
222	Anti-Doping Agency of Kenya	Seeking Advisory on the engagement of officers at the Anti-Doping Agency	SRC advised vide letter Ref.No: SRC/TS/18/71(21) dated 9 May 2023
223	County Government of Kiambu	Request for Authorisation of Overtime Payment: Ms. Jane W. Kagechu	SRC advised vide letter Ref.No: SRC/TS/29/13(37) dated 12 May 2023
224	County Government of Trans-Nzoia	Advisory on Allowances Payable to the Chief Officer, Health and Sanitation	SRC advised vide letter Ref.No: SRC/TS/29/42(38) dated May, 2023
225	Hon. Hamud Abdi Hasan	Members of County Assemblies Mileage and Plenary	SRC advised vide letter Ref.No: SRC/TVol.III (. III (45) dated 23rd May 2023
226	National Gender and Equality Commission	Audit Committee Sitting Allowance	SRC advised vide SRC advised vide letter Ref.No: SRC/TS/25/10(20) dated 12 May 2023

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227	Baringo County Government	Advisory on the payment of Group Life Insurance for the Late Charles Kimaiyo Kipng'ok	SRC advised vide letter Ref.No: SRC/TS/29/1(16) dated 15 May 2023
228	Ministry of East African Community the ASALS and Regional Development	Request for Remuneration for Personal Guide for Public Officers with Disability	SRC advised vide letter Ref.No: SRC/TS/44(11) dated 24th May, 2023
229	Office Controller of Budget	Daily Subsistence Allowance for the staff of Judiciary	SRC advised vide letter Ref.No: SRC/TS/28(40) 23rd May 2023
230	Executive Office of The President	Request to Pay Allowances to the Commission of Inquiry into the Shakahola Tragedy as appointed by H.E The President	SRC advised vide letter Ref.No: SRC/TS/4(107) 23rd June 2023
231	Executive Office of The President	Request to pay Allowances to the Taskforce on Presidential Taskforce on the Review of Legal and Regulatory Framework Governing Religious Organizations	SRC advised vide letter Ref.No: SRC/105) dated 30th June 2023
232	Kenya Medical Laboratory Technicians and Technologists Board	Guidance on Allowances Acting Registrar of Kenya Medical Laboratory Technicians and Technologists Board	SRC advised vide Ref.No: SRC/TS/19(43) dated 23rd May 2023
233	Bomet University College	Clarification on Circulars on Remuneration for a Personal Guide for public officers living with disability issued by salaries and remuneration commission	SRC advised vide Ref.No: SRC/TS/10 Vol.II(25) dated 5th June 2023
234	County Government of Bungoma	Payment of Non-Practice, State Counsel/Special Legal and Labour Market Adjustments to Legal Personnel in the Public Service	SRC advised vide Ref.No: SRC/TS/29/3(35) dated 5th June 2023
235	National Treasury and Economic Planning Equalization Fund Advisory Board	Extraneous Allowance for the Secretariat of Equalization Fund	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (85) dated 12th July 2023
236	County Government of Nyandarua	Payment of Health Service Allowance. Ms. Wairimu Njuguna- Director of Administration, Job Group "R" P. No:20150024974	SRC advised vide letter Ref.No: SRC/TS/29/35(50) dated 2nd June 2023
237	Meru University of Science and Technology	Payment of Non-Practicing and Prosecutorial Allowances to Legal Officer working at the Meru University of science and Technology	SRC advised vide letter Ref.No: SRC/TS/10 Vol.II(28) dated 5th June 2023

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238	Teachers Service Commission	Teaching Service- CBA Between Teachers Service Commission, Kenya National Union of Teachers (KNUT) and Kenya Union of Post Primary Education (KUPPET) Advisory Opinion on Special Duty Allowance	SRC advised vide letter Ref.No: SRC/TS/25(19) dated 2nd June 2023
239	National Commission for Science, Technology, and Innovation	Request for approval of facilitative allowances for appointed members of experts/advisory committees and reviewers.	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (51) dated 24th May, 2023
240	The Judiciary- Office of the Chief Registrar of The Judiciary	Additional benefits for the Hon. Chief Justice and Hon. Deputy Chief Justice	SRC advised vide letter Ref.No: SRC/TS/32/67 dated 5th July 2023
241	The National Treasury and Economic Planning	Request for advice to pay allowances to members of the Inter-Agency Taskforce on Development of Privatisation Bill 2023	SRC advised vide letter Ref.No: SRC/TS Vol.III (. III (84) dated 7th July 2023
242	Ministry of Interior and Coordination of National Government State Department for Correctional Services	Request for Authority to Pay allowances to the Taskforce on Correctional Service Policy	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (74) dated 14th June 2023
243	Executive Office of the Deputy President Office of The Principal Administrative Secretary	Appeal for authority to pay Extraneous Allowance	SRC advised vide letter Ref.No: SRC/TS/15/VOL.III (88) dated 5th July 2023
244	County Secretaries Forum	Request for approval of Extraneous, Responsibility, Entertainment and Domestic Allowances for County Secretaries and Heads of County Public Service	SRC advised vide letter Ref.No: SRC/TS/29(71) dated 23 June 2023
245	Office of the Clerk of the Senate	Request for Information on the review of salaries, Benefits and allowances for Judges and Magistrates	SRC advised vide letter Ref.No: SRC/TS/25/6(59) dated 30th June 2023
246	Ministry of Lands, Public Works, Housing and Urban Development	Request for advice to pay Taskforce Allowance to Members of Inter-Agency Taskforce for the development of the National Affordable Housing Framework	SRC advised vide letter Ref. SRC/TS/15/Vol.III (. III (81) dated 23rd June 2023
247	Kenya Film Classification Board	Payment of Meal allowance to Staff on Assignment	SRC advised vide letter Ref.No: SRC/TS/15 Vol.III (74) dated 14th June 2023

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248	Egerton University	Allowances For Nurses	SRC advised vide letter Ref. No: SRC/TS/10/Vol.II(45) dated 3rd July 2023
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