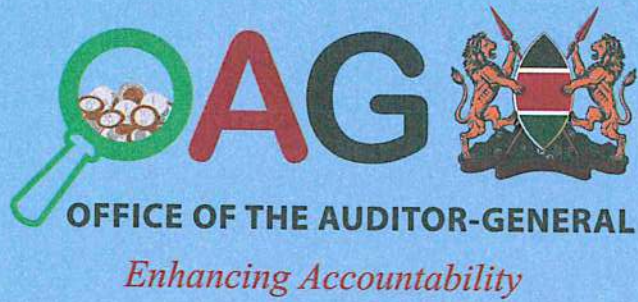


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

PUBLIC SERVICE COMMISSION

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



PUBLIC SERVICE COMMISSION

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

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



PUBLIC SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

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JUNE 30, 2023

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1.0 ACRONYMS AND GLOSSARY OF TERMS

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSC	Public Service Commission
CEO	Chief Executive officer
MBA	Masters in Business Administration
CPAK	Certified Public Accountant of Kenya
RIPA	Royal Institute of Public Administrators
KWAL	Kenya Wines Agencies Limited
EIK	Environmental Institute of Kenya
KAPAM	Kenya Association of Public Administration and Management
KRA	Kenya Revenue Authority
PSELF	Public Service Emerging Leaders Fellowship Programme
FY	Financial Year
PWD	Persons Living with Disability
PSIP	Public Service Internship Programme
SMART	Specific Measurable Achievable Realistic and Time-bound
HRM	Human Resource Management
CQA	Compliance and Quality Assurance
ICT	Information Communication Technology
OSHA	Occupational Safety and Health Audit
EMCA	Environmental Management and Coordination Act
PIIP	Public Procurement Information Portal
IPSAS	International Public Sector Accounting Standards
PSASB	Public Sector Accounting Standards Board
ICPAK	Institute of Certified Public Accountant of Kenya
PFM	Public Finance Management Act
KICC	Kenyatta International Conference
CBK	Central Bank of Kenya
KSG	Kenya School of Government
GoK	Government of Kenya
IFMIS	Integrated Financial Management Information System
F.O	Financial Order

2.0 KEY ENTITY INFORMATION AND MANAGEMENT

a. Background Information

The Public Service Commission (PSC) is established under Article 233 of the Constitution of Kenya. The Commission consists of a chairman, vice-chairperson and seven other members appointed by the President with the approval of the National Assembly in accordance with Article 233 of the Constitution. The Commission is assisted by a Secretariat headed by a Secretary who is also the Chief Executive Officer.

i) Mandate and Functions of the Commission

The powers and functions of the Commission as set out under Article 234 as follows:

- a) Subject to the Constitution and legislation:
 - i. Establish and abolish offices in the public service; and
 - ii. Appoint persons to hold or act in those offices, and to confirm appointments;
- b) Exercise disciplinary control over and remove persons holding or acting in those offices;
- c) Promote the values and principles referred to in Articles 10 and 232 throughout the public service;
- d) Investigate, monitor and evaluate the organization, administration and personnel practices of the public service;
- e) Ensure that the public service is efficient and effective;
- f) Develop human resources in the public service;
- g) Review and make recommendations to the national government in respect of conditions of service, code of conduct and qualifications of officers in the public service;
- h) Evaluate and report to the President and Parliament on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the public service;
- i) Hear and determine appeals in respect of county governments' public service; and
- j) Perform any other functions and exercise any other powers conferred by national legislation.

Other functions and powers include: -

- a) Nomination of persons to the Judicial Service Commission and Salaries Remuneration Commission under Articles 171(2) and 230(2){b} respectively;
- b) Recommendation of persons to be appointed as Principal Secretaries under Article 155 (3) (a);
- c) Receiving and processing of petitions for the removal of the Director of Public Prosecutions and recommending appointment of a tribunal to investigate the complaints under Article 158(2) (3) and (4);
- d) Receiving petitions for the removal of the Registrar and Assistant Registrars of political parties in accordance with Section 37 of the Political Parties Act; and
- e) Protection of public officers against victimization and discrimination while discharging their duties in accordance with Article 236 of the Constitution.

The Public Service Commission Act, 2017 and Public Service Commission Regulations, 2020 prescribes the manner in which the Commission fulfils its mandate.

ii) Vision, Mission and Core Values

Vision: *A Citizen-Centric Public Service*

Mission: *To transform the public service for efficient and effective service delivery.*

Core Values: *Citizen focus; Professionalism; Innovation; and Teamwork*

b. Key Management

The Commission's day-to-day management is under the following key organs:

- 1) The Commission Board sets general policy and strategic direction of the Commission and is chaired by the Chairman of the Commission. The Commission does its business through eight standing committees each chaired by a Commissioner and draws membership from the Commission and senior Secretariat staff. Each Committee has specific terms of reference dealing with broad areas of the Commission mandate.
- 2) The Secretary/Chief Executive Officer is the Secretary to the Commission Board and serves as the Accounting Officer and deputized by two Deputy Commission Secretaries,

one for Corporate Services and another for Technical Services. On Board matters, the Office of the Secretary/CEO is assisted by Director, Board Management Services who oversees secretarial responsibilities in the Commission Board and follows up on implementation of the Commission's directives. In addition, the Office of Secretary/CEO has a Chief Commission Counsel who offers legal advisory services to the Commission Board;

- 3) The Management is structured into seven directorates, headed by directors, namely: Finance and Planning; Corporate Services, Establishment and Management Consultancy Services; Recruitment and Selection; Human Resource Management and Development; Compliance Audit and Quality Assurance; and Performance Management and Service Delivery Improvement.
- 4) The management structure includes a Chief Internal Auditor, who reports directly to the Commission Board through the Audit Committee, advices on internal control systems and fiduciary policy issues.

c. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibilities were:

No.	Designation	Name
1.	Accounting Officer	Dr. Simon K. Rotich, CBS
2.	Deputy Commission Secretary (Corporate Service)	Remmy Nambuchi Mulati, MBS
3.	Director, Administration	Gerald Kuhaka, OGW
4.	Director, Finance, Planning & Resource Mobilization	CPA Maina Njoroge
5.	Ag. Deputy Director, HRM Administration	Caroline Kiget
6.	Deputy Director, Accounts	CPA Dr. Julius O. Moturi (retired on 11/12/23)
7.	Ag. Deputy Director, Accounts	CPA Joseph Muhia Njoroge
8.	Deputy Director, supply Chain Management	Patrick Malakwen

d. Fiduciary Oversight Arrangement

Section 12 of the Public Service Commission Act, 2017 allows the Commission to establish such committees as may be necessary to carry out of its functions and the exercise of its powers. The Commission has established eight (8) standing committees, each comprising at least two

Public Service Commission

Annual Report and Financial Statements for the year ended 30th June 2023

Commissioners and members of the Secretariat to support the committees. The Commission also establishes adhoc committees as and when need arises. The recommendations from the committees are tabled before the Commission Board for consideration and final decision.

The following are the Commission Board Committees and their membership:

Committee/Members	Role
1.0 Compliance & Quality Assurance Committee	
Dr. Reuben K. Chirchir, MBS	Chair
Dr. Joyce K. Nyabuti, MBS	Member
2.0 Terms & Conditions of Service Committee	
Dr. Joyce K. Nyabuti, MBS	Chair
Ms. Joan A. Otieno, MBS	Member
3.0 Human Resource Planning, Establishment & Recruitment Committee	
Mr. Andrew N. Muriuki, MBS	Chair
Amb. Salma A. Ahmed, MBS	Member
4.0 Finance, Planning, ICT & General-Purpose Committee	
CPA Charity Kisotu, CBS	Chair
Dr. Reuben K. Chirchir, MBS	Member
Mr. Andrew N. Muriuki, MBS	Member
5.0 Capacity & Capability Development Committee	
Dr. Mary C. Mwiandi, MBS	Chair
Ms. Joan A. Otieno, MBS	Member
6.0 Public Service Performance & Transformation Committee	
Amb. Salma A. Ahmed, MBS	Chair
Dr. Joyce Nyabuti, MBS	Member
Dr. Reuben Chirchir, MBS	Member
7.0 Appeals & Devolution Matters Committee	
Amb. Patrick S. Wamoto, EBS	Chair
Amb. Salma A. Ahmed, MBS	Member
8.0 Audit Committee	
Ms. Loise Ruhiu (Independent)	Chair
Mr. George Onyango (Independent)	Member
Mr. Andrew N. Muriuki (Commissioner, PSC)	Member
Mr. Caleb Bulili (National Treasury Representative)	Member

The Committees' terms of reference are as follows: -

1. Compliance and Quality Assurance Committee

- i)* Develop strategies for promotion of values and principles under Articles 10 and 232 of the Constitution;
- ii)* Oversee the preparation of the report to the President and Parliament on the extent to which the values and principles in Articles 10 and 232 are complied with in the public service;
- iii)* Consider reports on investigation, monitoring and evaluation, and audit of the organization, administration and personnel practices in the public service;
- iv)* Manage the public service Code of Conduct and Ethics; and
- v)* Oversee the administration of financial disclosures in the public service.

2. Terms and Conditions of Service Committee

- i)* Consider, review and make recommendations on terms and conditions of service for public officers;
- ii)* Review and develop human resource management policies for the public service;
- iii)* Recommend human resource management reforms in the public service;
- iv)* Develop a human resource master plan for the public service;
- v)* Recommend talent management and retention programmes in the service; and
- vi)* Manage industrial relations in the service.

3. Human Resource Planning, Establishment and Recruitment Committee

- i)* Advise the Commission on human resource planning, establishment and recruitment functions;
- ii)* Develop and review recruitment and selection policy in the public service;
- iii)* Develop and review policy guidelines for establishing and abolishing public offices;
- iv)* Develop and review career management framework for the public service;
- v)* Recommend the criteria for appointments in the public service in compliance with the requirements of the Constitution;
- vi)* Consider requests on organization structure and staff establishment from MDAs;
- vii)* Consider requests from MDAs on appointments and promotions and make appropriate recommendations and policies;
- viii)* Consider job descriptions and specifications for career progression; and
- ix)* Oversee the implementation of job evaluation report for the public service.

4. Finance, Planning, ICT and General Purpose Committee

- i)* Develop proposals for the formulation, implementation and review of the strategic direction of the commission;
- ii)* Monitor implementation of the Commission's strategic plan and performance contract;
- iii)* Consider the budget proposals for the Commission and make recommendations for approval;

- iv)* Consider the periodic budget performance and financial reports;
- v)* Propose modalities for fiscal resource mobilization;
- vi)* Oversee the formulation, review and implementation of the ICT policies, strategies, processes and systems of the Commission;
- vii)* Oversee the implementation, certification, sustainability and review of the ISO 2015: 9001 processes;
- viii)* Formulate and review proposals on structure and staffing of the Commission Secretariat;
- ix)* Develop proposals for monitoring, reviewing and implementing competitive terms and conditions of service for the Commission;
- x)* Monitor, review and develop capacity building proposals for the Commission;
- xi)* Develop, monitor and review implementation of the Commission's communication strategy; and
- xii)* Monitor, review and propose strategies for development, management and improvement of the Commission's assets, facilities, shared services and work environment.

5. Capacity and Capability Development Committee

- i)* Develop and review human resource development policies and guidelines;
- ii)* Oversee institutionalization of induction and fit-for-purpose training and development programmes;
- iii)* Develop and manage public service competency framework;
- iv)* Collaboration and resource mobilization for training and development; and
- v)* Management of internship programmes in the public service.

6. Public Service Performance and Transformation Committee

- i)* Develop national performance management policy framework for the public service;
- ii)* Oversee the institutionalization of performance management framework in the public service;
- iii)* Initiate service delivery improvement programmes and strategies;
- iv)* Develop strategies for inculcating a public service performance culture; and
- v)* Recommend structures and systems for public service transformation.

7. County Appeals and Devolution Matters Committee

- i)* Oversee inter-governmental relations in collaboration with relevant government agencies to ensure application of uniform human resource management norms and standards in the service;
- ii)* Recommend strategies for capacity building and technical assistance to counties on human resource matters; and

- iii)* Consider county appeals and make recommendations to the Commission for determination and decision.

8. Audit Committee

This is an advisory committee that assists the Commission and the Secretary/CEO with respect to financial reporting, adequacy and effectiveness of Commission's risk management, internal controls, governance processes, and audit affairs. The Committee comprises of two members from the private sector, a representative of the National Treasury, one Commissioner and head of Commission's Internal Audit as the Secretary. The Committee is chaired by a representative of the private sector and its terms of reference are as follows:

- i)* approves the internal audit unit charter;
- ii)* reviews the charter of the internal audit function and recommend to the Commission for approval;
- iii)* reviews the annual audit plan and make recommendations to the Commission for approval;
- iv)* receives and reviews reports from the internal audit/external audit, and make appropriate recommendations to the Commission;
- v)* evaluates the adequacy of management responses to audit queries;
- vi)* monitors the implementation of audit-based recommendations approved by the Commission;
- vii)* reviews audit reports of the Auditor-General that have implications on the Commission and makes recommendations to the Commission;
- viii)* advises the Commission on risk management and ensure that the Commission has in place an institutional risk management policy framework; and
- ix)* initiates special audit/investigation on any allegations, concerns and complaints

During the period, the Committees held quarterly meetings, or as necessary, whose recommendations were considered and approved by the Commission during the Board meetings.

a. Internal Oversight Arrangements

The Accounting Officer authorises and approves all activities of the Commission and ensures that all Government regulations and policies are complied with. The Accounting Officer appoints Authority to Incur Expenditure (AIE) holders who certify that all the expenditures of the Commission are incurred for authorised purposes and properly charged. Further, the oversight arrangements are undertaken through the following Committees;

- i)* Budget Implementation Committee: Oversees budget implementation process and periodically advises the Accounting Officer on the budget performance;

- ii) Ad Hoc Evaluation Committees: For specific procurement matters;
- iii) Inspection and Acceptance Committee: Inspects works, goods or services undertaken/ supplied; and
- iv) Commission Human Resources Management Advisory Committee: Considers and approves staff development strategies, training needs and projections, and Secretariat's human resource discipline and other terms and conditions of service.

b. External Oversight Arrangements

The external oversight arrangements are provided by the following:

- i) The National Assembly Departmental Committee on Administration and National Security offers oversight of the Commission's budget and programmes.
- ii) National Treasury allocates funds, approves budgetary reallocations and analyses quarterly reports.
- iii) The Office of the Controller of Budget approves Commission's expenditure requests through exchequer approvals and analyses quarterly reports.
- iv) The Office of the Auditor General undertakes annual audit of Commission's Financial Statements.

e. Public Service Commission Headquarters

Commission House
Harambee Avenue
P.O. Box 30095 - 00100
NAIROBI, KENYA

Contacts

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E-mail: psck@publicservice.go.ke
Website: www.publicservice.go.ke

f. Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
NAIROBI, KENYA

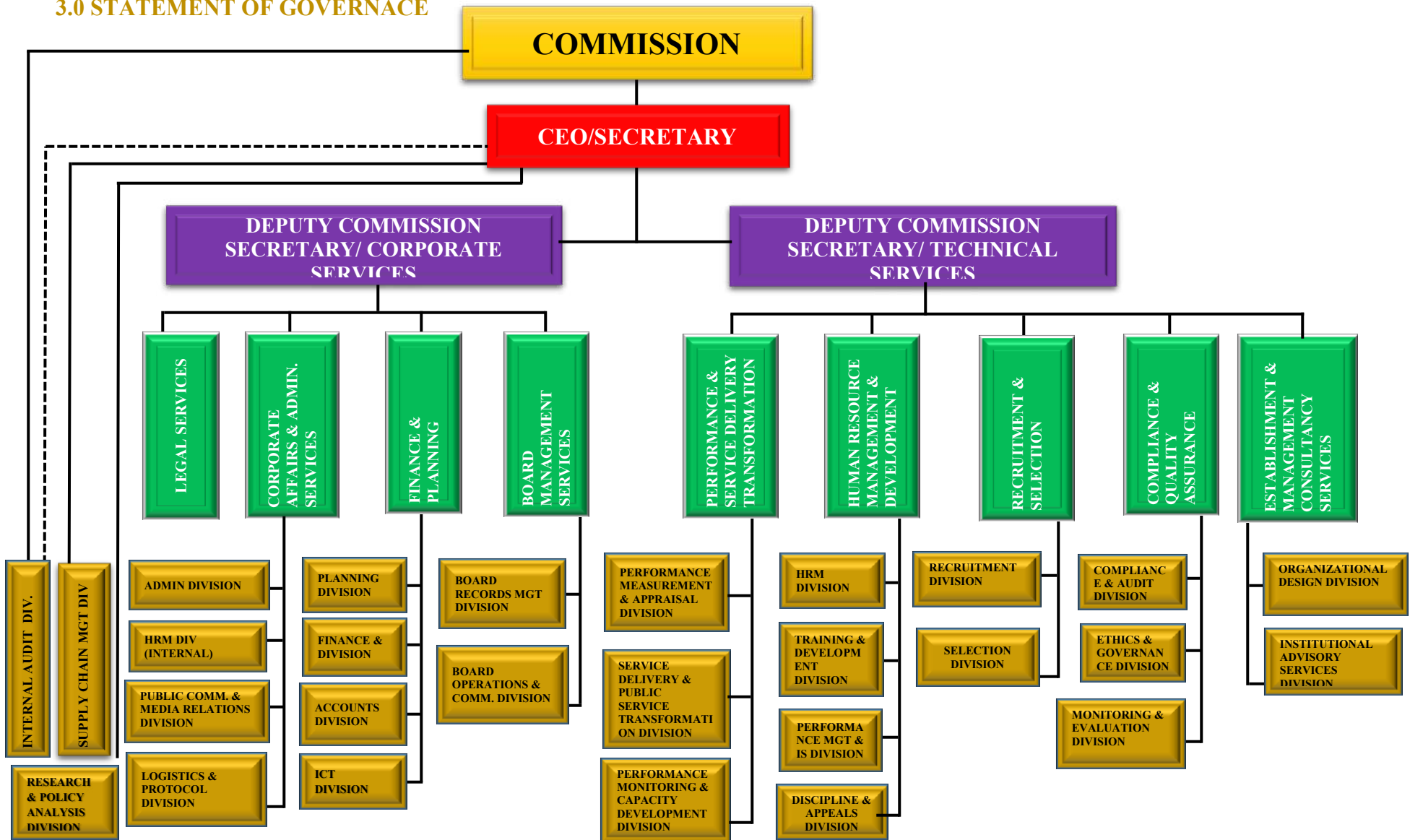
g. Independent Auditors

The Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-00100
NAIROBI, KENYA

h. Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112-00200
NAIROBI, KENYA

3.0 STATEMENT OF GOVERNANCE



3.1 Commissioners' Profiles

Amb. Anthony M. Muchiri, CBS, Chairperson

Ambassador Anthony Mwaniki Muchiri was sworn into office as the Chairperson of the Public Service Commission on 22nd December 2021.



He is a career public servant, having last served as Kenya's Ambassador to Cuba and concurrently as High Commissioner/Ambassador/PR of Kenya to Jamaica, Barbados, St. Kitts & Nevis, Guyana, Dominican Republic, CARICOM Secretariat since July 2018.

He joined the public service in 1984 in the administration cadre and rose through the ranks as Assistant Inspector (Inspectorate of State Corporations), Assistant Secretary (Ministry of Information & Broadcasting, and Ministry of National Guidance & Political Affairs), Second Secretary (Ministry of Foreign Affairs), and Chef de Cabinet to the Permanent Secretary, Secretary to the Cabinet and Head of the Public Service.

Between 2003 and 2018, he served in various diplomatic missions abroad and Ministry of Foreign Affairs as Counselor and Deputy Chief of Mission (Kenya Mission to the United Nations, Geneva, 2003-2005); Deputy Chief of Mission, Embassy of the Republic of Kenya to the Arab Republic of Egypt (2005 -2007); Deputy Director, Administration – Ministry of Foreign Affairs (2007-2010); Ambassador of Kenya to Libya (2010-2014): Ambassador/Advisor, Office of the Principal Secretary, Ministry of Foreign Affairs (2015-2016); and Chargé d' Affaires, Kenya Embassy, Havana, Cuba (2016-2018).

He holds a Global Executive MBA degree from the United States International University, Nairobi; Bachelor of Commerce Degree, Nagpur University, India; and Post Graduate Diploma in International Relations, University of Nairobi.

He has also undertaken numerous professional studies including Advanced Public Administration (Kenya Institute of Administration), Post Graduate Diploma in Diplomatic Studies (University of Oxford, UK), Certificate in Peace making and Preventive Diplomacy, UNITAR-IPA Fellowship Program in Peace making & Preventive Diplomacy, Africa-Egypt Diplomatic Training Program (Institute for Diplomatic Studies, Egypt), and Leaders in Development Managing Political and Economic Change (Harvard University).

CPA Charity S. Kisotu, CBS, Vice Chairperson



Ms. Charity Seleina Kisotu was appointed Vice Chairperson of the Public Service Commission on 10th January 2019. She is the chairperson of the Finance, Planning, ICT and General-Purpose Committee of the Commission.

Prior to her appointment, she was a member of the Board of the Central Bank of Kenya since 2016. She also served at various times as Chairperson of the Insurance Tribunal; Chairperson of the National Social Security Fund Board of Trustees; Chairperson of Kenya Wines Agencies Limited (KWAL); member of Nairobi City County Public Service Board and Chief Accountant at the National Water Corporation.

As Chairperson of KWAL, she successfully presided over the privatization of the organization which was a special assignment given to her board by the appointing authority. Ms. Kisotu holds a Master of Business Administration (MBA) degree from Moi University. She is a Certified Public Accountant of Kenya (CPAK) and a Certified Secretary (CS).

Dr. Joyce K. Nyabuti, MBS, Commissioner



Dr. Joyce Kemunto Nyabuti joined the Commission on 10th January, 2019 as a Commissioner. She is a Human Resource Management and Development expert of long standing in the Public Service. In her 30 years of public service, she handled numerous high-level management assignments including Public Service Reforms such as Performance Improvement, Quality Assurance Programs and Performance Contracting. She has a passion in management, transformative leadership and organizational Development.

Prior to her appointment, Commissioner Nyabuti was the head of Human Resource Management and Development at the National Intelligence Service. She was also an Instructor at the National Intelligence Academy and editor of the National Intelligence Academy Journal.

Among the institutions she has served in are Public Service Commission, Ministry of Cooperative Development, Ministry of Agriculture and Rural Development and Ministry of Health.

Commissioner Nyabuti holds a doctorate degree (PhD) in Business Administration from Kabarak University, Master of Business Administration (MBA) degree in Human Resource Management from Catholic University of Eastern Africa and Bachelor of Arts (BA) degree from the University

of Nairobi. She also holds a Post Graduate Diploma in Human Resource Management, Post Graduate Diploma in Strategic and Security Studies and a Certificate in Human Resource Audit from the Royal Institute of Public Administration (RIPA), UK. She has attended numerous management and leadership courses and also widely published in her area of specialization and interest. Commissioner Nyabuti is a certified member of the Institute of Human Resource Management.

Dr. Mary C. Mwiandi, MBS, Commissioner



Dr. Mary Ciambaka Mwiandi was appointed Commissioner, on 10th January, 2019. She has had a long public service career as a teacher, lecturer and community leader. She taught at Chuka High School, Meru School and Kajiunduthi Secondary School where she rose to the position of Deputy Principal. Prior to her appointment to the Commission, she served as Chairperson and Senior Lecturer in the Department of History and Archaeology at the University of Nairobi having started her university teaching career as a Tutorial Fellow.

Commissioner Mwiandi was also a part-time lecturer at Strathmore University, United States International University (Africa), and St. Lawrence University's Nairobi Campus. She has published widely in her field of interest and supervised MA and PhD candidates in history and armed conflict and peace studies at the University of Nairobi. She is a recipient of many local and international scholarships and grants from various institutions and research programs.

Commissioner Mwiandi was nominated as a Goodwill Ambassador on peace, cohesion and integration by the National Cohesion and Integration Commission. She was also a member of the Board of Management of Kenya Marine and Fisheries Research Institute (KMFRI) and various school management boards. Dr. Mwiandi holds a doctorate degree (PhD) in History from Michigan State University, a Master of Arts degree in History from the University of Nairobi, a Post Graduate Diploma in Education from Kenyatta University and a Bachelor of Arts degree from the University of Nairobi.

Dr. Reuben K. Chirchir, MBS, Commissioner



Dr. Reuben Chirchir joined the Commission on 10th January, 2019 as a Commissioner. Prior to his appointment, Dr. Chirchir served in various capacities in the public sector as the Chairman of the University Council of South Eastern Kenya University; Secretary and Chief Executive Officer of the Judges and Magistrates Vetting Board; Joint Secretary to the Tribunal appointed by H.E. the President to Investigate the Conduct of a Judge of the Supreme Court of Kenya; Consultant Senior Programme Officer (UNDP) supporting the Task Force on Devolved Government (TFDG), Office of the Deputy Prime Minister and Ministry of Local Government; and Operations Officer, Lake Victoria Environmental Management Programme (EPS) under the Ministry of Environment and Natural Resources.

Dr. Chirchir holds a Doctorate degree (PhD) in Organizational Leadership, Master of Science (MSc) in Natural Resource Management, Bachelor of Science and Bachelor of Laws degrees. He is also registered with the National Environment Management Authority (NEMA) as a Lead Expert and a member of the Environmental Institute of Kenya (EIK). Commissioner Chirchir is an active and published scholar with interest in governance, policy and leadership studies.

Amb. Patrick S. Wamoto, EBS, Commissioner



Amb. Patrick Simiyu Wamoto is a career diplomat of longstanding. He joined the Ministry of Foreign Affairs as an Assistant Secretary III in 1983, rising through the ranks to the position of acting Permanent Secretary in the Ministry.

Prior to joining the Commission on 10th January, 2019, Amb. Wamoto was Kenya's Ambassador to Thailand. He had also served as High Commissioner of Kenya to South Africa and in various other capacities in Kenya's missions in London, Vienna and Abuja.

He has undertaken various training courses in Management at the Kenya School of Government in Nairobi as well as the German Centre for International Development in Berlin, Germany. Amb. Wamoto is also an Alumnus of the National Defense College, Kenya.

Commissioner Amb. Wamoto holds a Bachelor of Arts degree in Political Science from the University of Nairobi, a Post-Graduate Diploma in Diplomatic Studies from Oxford University, and a Post-Graduate Diploma in Multilateral Diplomacy from the Graduate Institute of International Studies in Geneva. He was awarded Order of the Elder of the Burning Spear (EBS)

by His Excellency the President of the Republic of Kenya for his exemplary contribution to Kenya's diplomacy and international relations.

Amb. Salma A. Ahmed, MBS, Commissioner



Amb. Salma Abdulahi Ahmed was appointed as a Commissioner in the Public Service Commission on 10th January, 2019 after an illustrious career spanning over 20 years in the civil service, diplomacy, communications, public relations and academia. Prior to her appointment, Commissioner Ahmed was Kenya's ambassador to France, Portugal and Serbia for eight years where she also doubled as the Chair of the East African Community Ambassadors forum and Deputy Dean of the African Group of Ambassadors. As ambassador, she was actively involved in high level global governance issues, peace and conflict resolution and international trade and strengthening Kenya's diplomatic interests. She also served as a lecturer at the University of Nairobi's Department of Political Science and the Institute of Diplomacy and International Studies, the National Intelligence Service School, National Defence College and the Foreign Service Academy among other institutions in Kenya and abroad.

Commissioner Ahmed is an innovative thinker and strategist with solid problem-solving skills and deep understanding of organizational systems. She is passionate about transforming society and has been engaged in various social transformation campaigns and programmes among disadvantaged communities and refugee camps all over Kenya. She is skilled in systems analysis, conflict management and resolution, peace building and resource mobilization. Her illustrious career includes a stint as a consultant at United Nations Development Fund for Women (UNIFEM) where she deepened her passion for social transformation issues.

She has also worked as a Communications and Public Relations Manager at the Aga Khan Development Network. Commissioner Ahmed holds a Bachelor of Arts and Masters in International Studies degree from the University of Nairobi, Postgraduate Diploma in International Relations. She has also attended numerous certificate level courses, seminars and workshops.

Mr. Andrew N. Muriuki, MBS, Commissioner



Mr. Andrew Ndambiri Muriuki was appointed as a Commissioner in the Public Service Commission on 10th January, 2019. He has over 17 years of progressive experience in sustainable resource planning and management in the public sector, mainly in institutions of higher learning. He also has broad experience in the functional areas of human resource, administration, procurement, finance, supply chain and property management. Prior to joining the Commission, Commissioner Muriuki was the Deputy Registrar (Administration & Finance) at Dedan Kimathi University of Technology, Nyeri.

He also served in various positions at Jomo Kenyatta University of Agriculture and Technology, rising through the ranks from Management Trainee to the position of Senior Assistant Registrar. Commissioner Muriuki has hands-on experience in corporate governance, having been a Member of the National Standards Council of the Kenya Bureau of Standards and the Institute of Directors of Kenya. He has attended numerous professional and career development courses in management, procurement, finance, project planning, labour relations and corporate governance, locally and abroad. Commissioner Muriuki holds a Master of Science degree in Information Systems from the University of Sunderland in the United Kingdom; National Diploma in Business Management from Kenya Institute of Management; and Bachelor of Arts degree from Kenyatta University.

Ms. Joan A. Otieno, MBS, Commissioner



Commissioner Joan A. Otieno chairs the Staff Pension Scheme as sponsor nominated trustee of the Public Service Commission. She is a Member of Public Service Commission Terms and Conditions of Service Committee and Human Resource Development Committee. She joined the Commission on 10th January, 2019 after a distinguished thirty-five (35) years of service (1984 – 2019) as a teacher and school administrator.

As an administrator, she not only participated in curriculum review, design and development but was also involved in preparation of instructional resources at the then Kenya Institute of Education (KIE) now called Kenya Institute of Curriculum Development (KICD). She was instrumental in facilitation and improvement of access and quality education in various public institutions in the country. As a way of giving back to the society, she sits in the board of Community Initiative Support Services (CISS) (2010 – to-date), a non-profit organization that is involved in Poverty eradication, Food security, Healthcare, Environmental conservation,

Higher Education and Research in the Lake Region. Commissioner Joan A. Otiemo holds a Bachelor of Education (Arts) Degree from Kenyatta University and a Diploma in Education Management from Kenya Education Management Institute (KEMI).

Dr. Simon K. Rotich, CBS, Commission Secretary/CEO



Dr. Simon Kibet Rotich is a career administrator with over thirty years progressive experience, having worked in various capacities in the public service. His deep understanding of Government administration has ensured successful implementation and delivery of services to the people in the areas and positions he has served in. His appointment as Commission Secretary/CEO on 1st August, 2019 vested in him the responsibility to drive the Commission Secretariat to enable the Commission deliver its mandate. Dr. Rotich joined the civil service in 1991 as an Assistant Secretary Cadet in the Office of the President, rising steadily through the ranks as District Officer, District

Commissioner, Undersecretary, Deputy Secretary, Senior Deputy Secretary, Director of Administration, Deputy Commission Secretary and finally to his current position as Commission Secretary/CEO. He also served as Chief Executive Officer of the Commission on Implementation of the Constitution.

Dr. Rotich has been a member of various selection panels constituted by the Government to recruit chairpersons and members of Constitutional and Statutory Commissions and Agencies including National Cohesion Integration Commission, Technical Vocational Education Training Authority and Commission on Administrative Justice. Dr. Rotich was conferred an honorary doctorate degree for his selfless service to the public and humanity on Saturday 4th September 2021 by the Breakthrough International Bible University. He holds a Master of Public Administration degree from Moi University, a Postgraduate Diploma in Mass Communication from the University of Nairobi and a Bachelor of Arts degree from Kenyatta University. He has attended numerous training, workshops and seminars locally and internationally.

Dr. Rotich is a member of Kenya Association of Public Administration and Management (KAPAM), an affiliate of Africa Association of Public Administration and Management (AAPAM). He is a founder board member of Kapsogut Secondary School and has participated in various community projects impacting communities. In recognition of his contribution to public service, Dr. Rotich was awarded the Order of the Moran of the Burning Spear (MBS), the Order of the Elder of the Burning Spear (EBS) and recently the Chief of the Burning Spear (CBS) by His Excellency the President of the Republic of Kenya.

4.0 FORWARD BY THE COMMISSION CHAIRPERSON

On behalf of the Commission Board, Management and Staff, I am pleased to present the Commission's Annual Report and Financial Statements for the year ended 30th June 2023.

During the 2019/20 financial year, the Commission developed a Strategic Plan (2019/2024) with key focus being transformation of public service and creating a citizen-centric service orientation. During the period, the Commission undertook a mid-term review of the Strategic Plan in order to align its constitutional and legislative functions with the Programme Based Budget (PBB). Arising from this review, gaps were identified in some critical constitutional functions which affect the Public Service at the County Governments level and Public Petitions and Appeals arising from decisions made by Boards of State Corporations. These functions are quasi-judicial in nature and require the Commission to operate as a lower Court/Tribunal during their execution. To address these gaps, the National Treasury approved an additional budget programme: Administration of Quasi-Judicial Functions with two programmes – Court Litigation and Regulations and Administration of County Appeals with effect from 2023/24 financial year.

The Employment and Labour Relations Court (Petition E161 of 2021), on 25th January 2022, entered judgment that the Commission has full mandate over the human resource management function in the State Corporations. In addition, the Employment and Labour Relations Court (Petition No. E003 of 2022) on 13th April 2022, made similar determination. The two Court rulings reinforced the Commission's request for the new programme. The Commission is pleased that the new Programme has been allocated resources amounting to Kshs. 52m in the 2023/24 budget estimates.

In 2019, the Commission established the Public Service Internship Programme (PSIP). During the year, a total of 3,902 interns were enrolled into the programme. This is transformative initiative aimed at enabling the youth acquire relevant skills, gain work experience and gain a competitive edge in the job market. Under the Programme, university graduates are offered an opportunity to work for one year in Government Ministries, State Departments and State Corporations as well as Independent Commissions. During the year-long programme, the interns are taken through intensive training and elaborate mentorship. In recognition of the importance of this initiative, the National Assembly allocated the Commission an additional Kshs. 1 billion in the 2023/24 budget estimates to support the programme. This will enable the Commission to double the enrolment of interns with effect from the 2023/24 financial year.

With the support of the Commonwealth Fund for Technical Cooperation (CFTC), the Commission benefitted from a Leadership Development Training Programme for the Commission Board in June 2023. During the period, the Commission established partnerships with The Commonwealth,

Public Service Commission

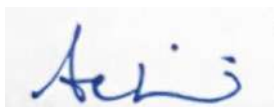
Annual Report and Financial Statements for the year ended 30th June 2023

the World Bank, Mozilla Corporation, and Singapore Cooperation Programme. Under the partnership with the World Bank, the Commission will participate as one of the implementing agencies in the Kenya Urban Support Program II; Kenya Devolution Support Program II; and the Governance for Enabling Service Delivery and Public Investment in Kenya II (GESDeK II).

During the year, the Commission was allocated a total budget of Kshs. 2,478.75m of which Kshs. 1,809.26m was for personnel emoluments; Kshs. 643.19m for operations and maintenance; and Kshs. 26.30m for development. This is compared to a total budget of Kshs. 2,391.47m allocated during the 2021/22 financial year, an increase of Kshs. 87.28m or 3.6%. The Commission received Kshs. 2,379.66m from the exchequer against an allocation of Kshs. 2,478.75 in both recurrent and development budget estimates.

During the period, the Commission recorded a total expenditure of Kshs. 2,396.83m of which Kshs. 1,799.84m (75%) was on compensation of employees; Kshs. 541.46m (23.3%) on goods and services; Kshs. 7.14m (0.3%) on social security benefits; and Kshs. 10.29m (0.43%) on other recurrent; and Kshs. 20.38m (0.85%) on acquisition of assets. The Commission absorbed 96.57% of the total budget, as compared to 96.3% recorded during the 2021/22 financial year.

I would like to express our gratitude and appreciation to the National Treasury, National Assembly, development partners and stakeholders for their support and cooperation during the reporting period. Additionally, I would like to thank my fellow Commissioners for their unwavering support, commitment, and stewardship. Finally, I would like to thank and recognize the secretariat staff for their dedication, diligence and hard work.



.....
Amb. Anthony M. Muchiri, CBS
CHAIRPERSON

September 2023

5.0 STATEMENT BY THE COMMISSION SECRETARY/ACCOUNTING OFFICER

5.1 Overall Budget Performance and Performance Per Category for the Financial Year 2022/23

During the period under review, the actual recurrent budget expenditure was Ksh. 2,379.01 M against a budget of Ksh. 2,452.45M which translates to 96.89% absorption rate.

Development actual expenditure was Ksh. 20.38M against a budget of Ksh. 26.3M which translates to 77.49%

Table 5-1 presents Budget Performance for the Financial Year 2022/23 by economic classification:

Table 5-1: Summary of Budget Performance FY2022/23

	2022/23	2022/23	2022/23
ITEMS	Approved allocations	Actual Expenditures	Absorption %
1.RECURRENT	KShs.	KShs.	KShs
Compensation of Employees	1,809.26	1,799.84	99.47
Use of Goods and Services	616.51	541.46	87.83
Social Benefits	7.52	7.03	93.41
Other Recurrent	19.16	10.29	53.68
Net Recurrent	2,452.45	2,358.62	96.00
2.DEVELOPMENT			
Acquisition of Non-Financial Assets	26.3	20.38.	77.49
Development	26.3	20.38	77.49
Total budget	2,478.75	2,379.01	95.97
Exchequer Releases	2,364.92	2,364.92	

Figures 5-1 to 5-5 below illustrates the overall budget performance and expenditure per category for the FY 2022/23.

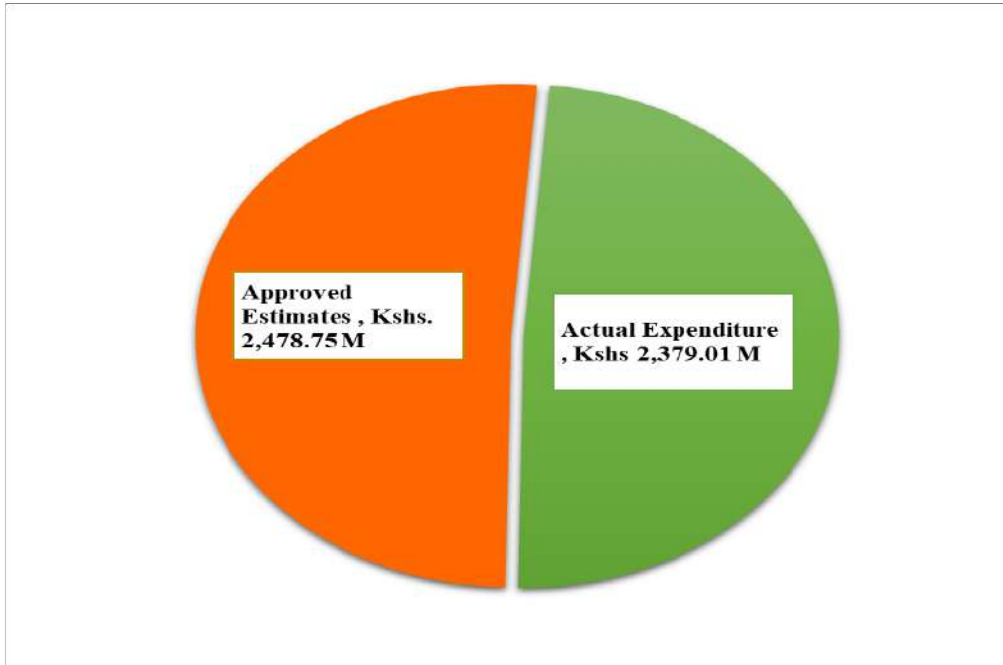


Figure 5-1: Overall Budget Performance for the Financial Year 2022/23 in Millions

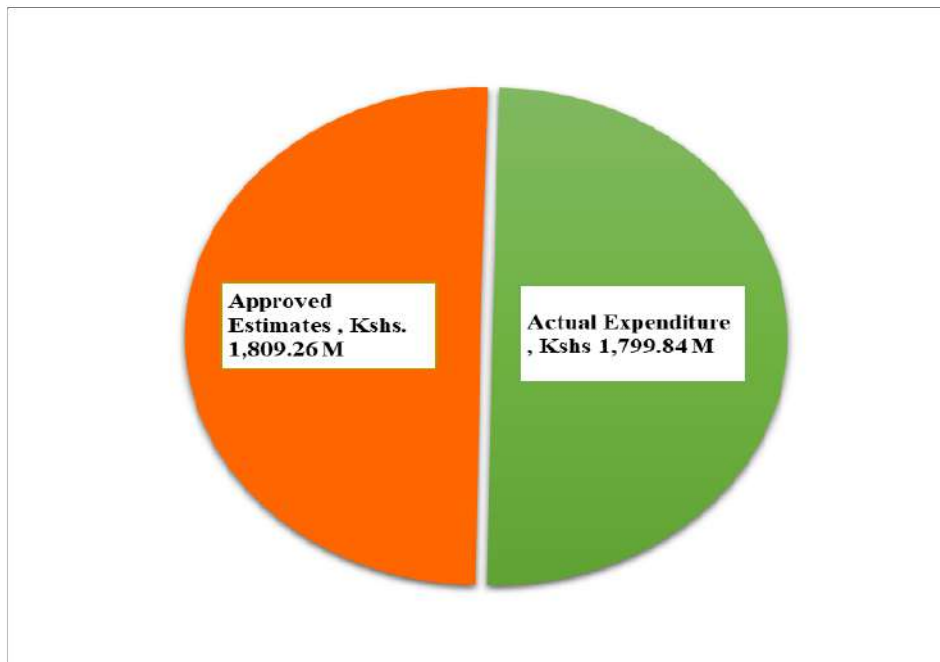


Figure 5-2: Budget Performance for Compensation of Employees in the FY 2022/23 in Millions

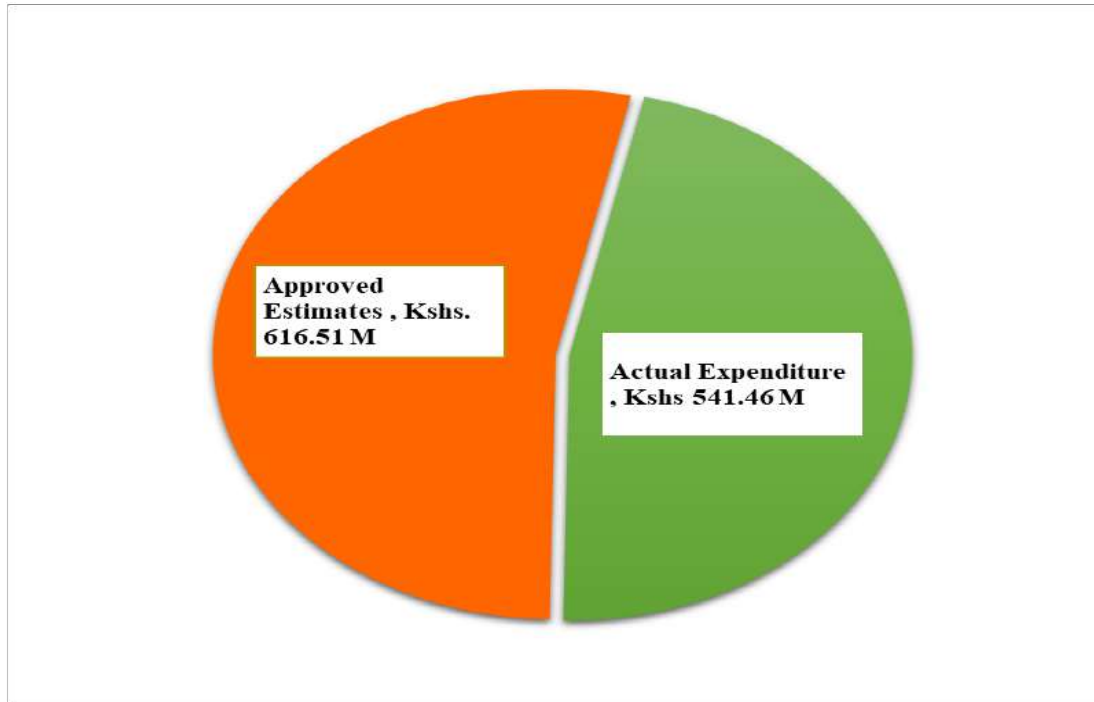


Figure 5-3: Budget Performance for Use of Goods and Services in the FY 2022/23 in Millions

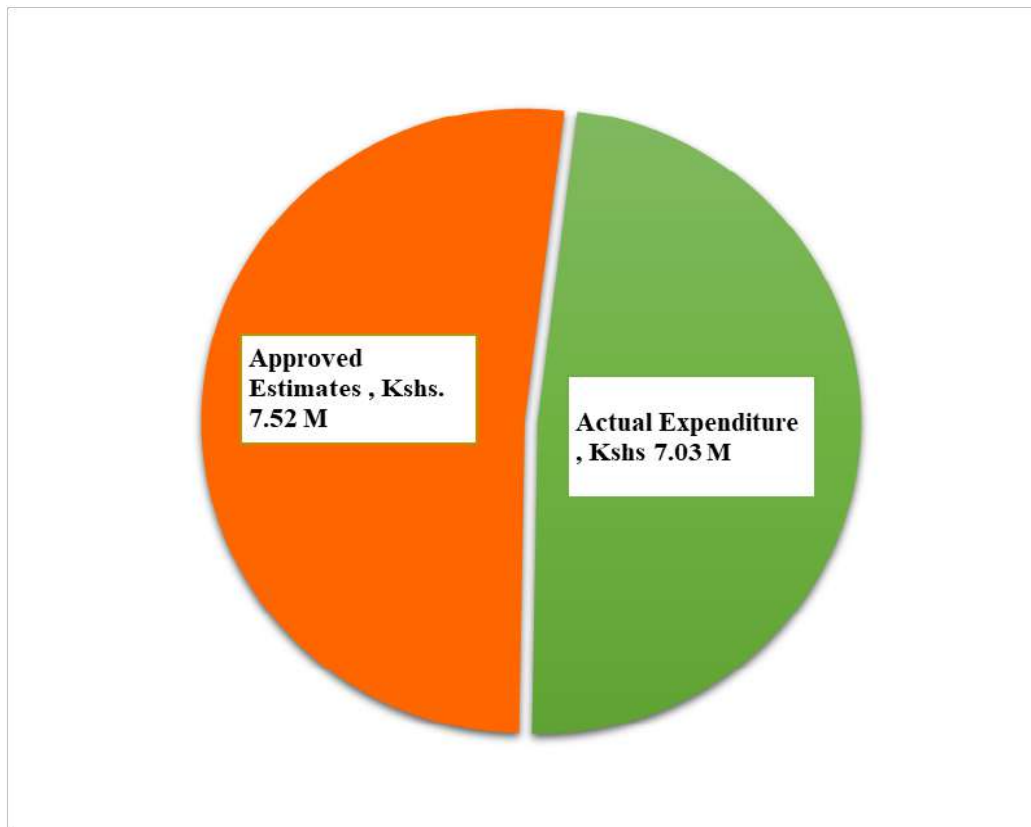


Figure 5-4: Budget Performance for Social Security Benefits in the FY 2022/23 in Millions

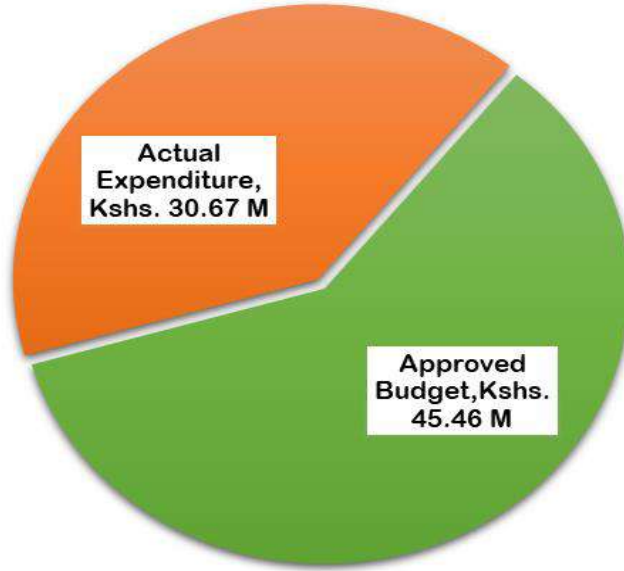


Figure 5-5: Budget Performance for Acquisition of Assets in the FY 2022/23 in Millions

Out of the total expenditure of Kshs.2,373.63 million, Kshs.1,799.84-million representing 75.2 per cent was used for compensation of employees, 23.2 per cent relates to the use of goods and services, 1.3 per cent for acquisition of assets while 0.3 per cent were used on social security benefits.

Figure 5-6 presents the actual expenditures by economic classification for the period under review.

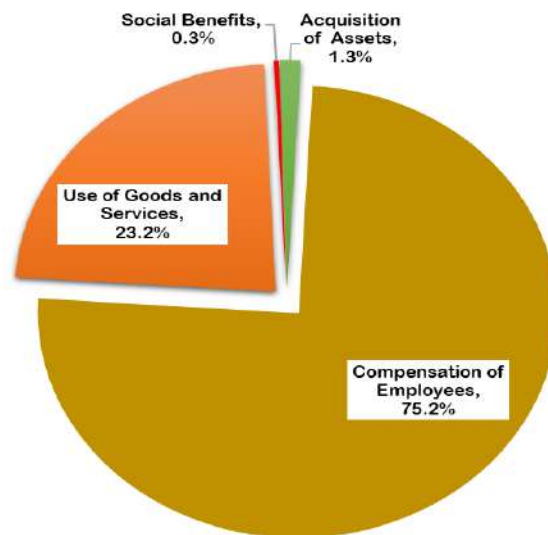


Figure 5-6: Summary of Expenditure by Economic Classification

5.2 Budget Performance by Sub Programmes

The Commission discharges its functions through four budget programmes namely; General Administration, Planning and Support Services; Human resource management and development; Governance and national values; and Performance and productivity management. The expenditure for the 2022/23 fiscal year for each programme is presented in Figure 5-7.

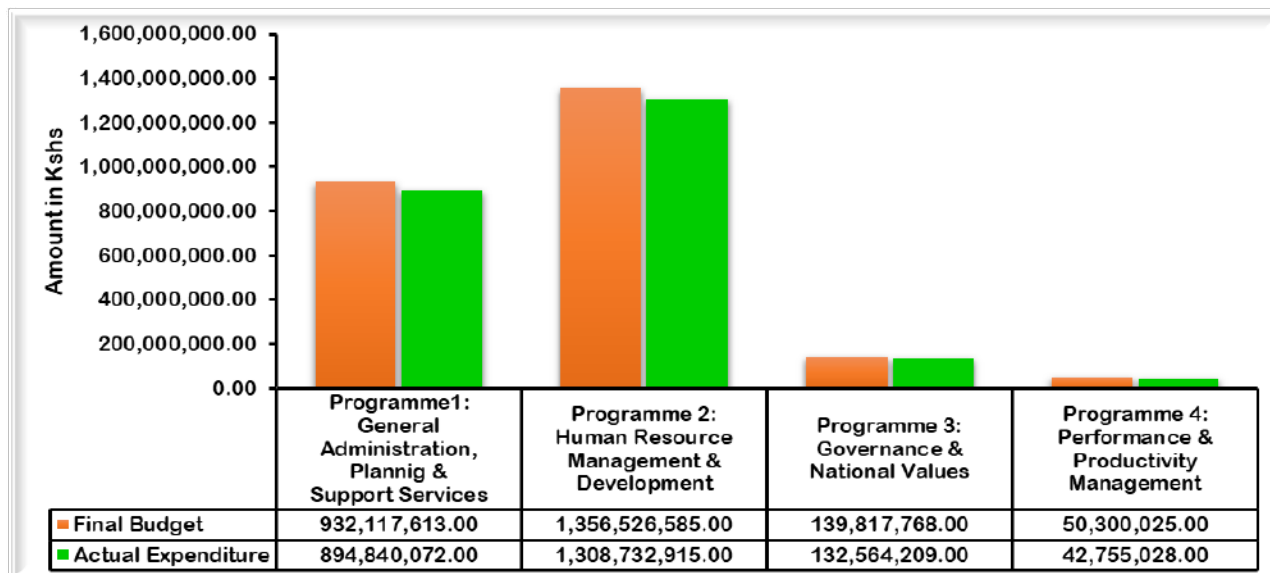


Figure 5-7: Summary Budget Performance 2022/23 FY by Programmes

5.3 Key Achievements

Over the period under review, the Commission registered a number of key milestones under six strategic result areas: namely recruitment and selection; human resource technical support and advisory services; establishment and organizational design; policy formulation; and accountability and performance reporting. Outstanding achievements include:

- i) The total number of new officers appointed was 2,204 in 37 MDAs which comprised 1,312 (60%) males and 892 (40%) females. PWDs were 13, constituting 1% of officers recruited;
- ii) Promoted 5,443 officers in 37 MDAs to various cadres, of which, 1,970 (36%), 3473 (64%) were male and 6 PWDs;
- iii) Reviewed organizational structures for 24 MDAs and established 9,281 posts;
- iv) Recommended 250 nominees for appointment to the position of Principal Secretaries in State Departments;
- v) Recommended 112 nominees for appointment to the position of Chief Administrative Secretaries in State Departments;

- vi) Recommended 3 nominees each for two (2) Constitutional Commissions and offices for appointment as Chairpersons;
- vii) Recommended 3 nominees each for positions of Governor and Deputy Governor Central Bank of Kenya;
- viii) Conducted interviews and recommended candidates for appointment to 7 vacant positions of Vice-Chancellor, Deputy Vice-Chancellor, Principal and Deputy Principal of 5 public universities;
- ix) Audit of 48 MDAs on compliance with policies on administration, organization and personnel practices for the public service;
- x) Prepared and submitted to the President and Parliament on status of the Public Service Compliance with the Values and Principles in Articles 10 and 232 of the Constitution in fulfilment of Article 232 (h) of the Constitution;
- xi) Recruited 3,902 interns under the Public Service Internship Programme (PSIP) and deployed to 250 Public Institutions in the public service under Cohort V under the PSIP programme;
- xii) Launching, inauguration and on-boarding of the 2nd Cohort of 65 fellows into the Public Service Emerging Leaders Fellowship (PSELF) Programme;
- xiii) 50 fellows under Cohort 1 of the PSELF programme graduated after a one-year rigorous training and practical work;
- xiv) ; and
- xv) Training of 200 mentors and coaches in MDAs under the Public Service Internship Programme (PSIP).

5.4 Emerging Issues

The Commission faces the following challenges in the execution of its mandate:

Financial and budget constraints: Limited budgetary allocations impair the Commission's capacity to deliver on its functions.

Human resource limitations: the expected optimal staff establishment of 388 against the current staff in-post of 240 is inconsistent with the commission's organizational goals of becoming an effective public institution. The Commission will engage the National Treasury for additional resources to hire appropriately skilled personnel to drive currently under-resourced functions.

Mandate encroachment: The Commission continues to grapple with instances of mandate encroachment by other government agencies. In some instances, budgets that should ideally follow Commission's functions are allocated to other external institutions. The net effect is the Commission's inability to perform some of its statutory roles.

5.5 Opportunities

Notwithstanding the challenges, the Commission anticipates existing and emerging opportunities mitigating challenges.

Resource Mobilization: The Commission has developed a resource mobilization strategy which seeks to mobilize financial resources, human capital, productive assets and social capital aimed at driving the organizations' operations.

Commission restructuring: The Commission is undertaking a review of its structure with a view to establishing itself as a fit-for-purpose organization with the right operational units to execute its mandate.

Court rulings on scope of Commission Mandate: The ruling by the Employment and Labour Relations court in Nairobi in relation to PSC scope of mandate presents an opportunity to restructure the commission to better deliver on the breadth of its functions and mandate.

3.6 Key Risk Management Strategies

Risk management is essentially a management tool to help ensure that an organisation has the right controls in place to protect itself against adverse results.



.....
Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission

6.0 STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

6.1 Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the Commission under Strategic Plan (2019/2024) are to:

- a) Improve performance and productivity;
- b) Improve service delivery;
- c) Improve human resource management practices;
- d) Promote constitutionalism, values and principles; and
- e) Build Commission's internal capacity.

During the period under review the Commission implemented various activities under each strategic objective.

6.1.1 Improve performance and productivity

To improve productivity and enhance performance in the service the Commission implemented various initiatives as discussed below.

a) Performance Management in the Public Service

Performance Management in the public service is anchored in the Constitution of Kenya, under Article 234(e). The Commission developed and issued the Public Service Commission (Performance Management) Regulations, 2021, which provides a framework for citizen feedback on their needs; identifying and implementing programs and services that will meet those needs; ensuring that policies, strategies, and services are aligned; supporting accountability, both within the organization and to the public; and encouraging citizens get involved in the government's decision-making processes. The Commission has adapted various performance management tools and is implementing legislation intended to improve service delivery, enhance accountability for results and clarify roles and responsibilities of agencies and individuals as follows:

i). Integrating Performance Management in the Public Service

The Commission developed a concept note on Integrating Performance Management in the Public Service. This is intended to solve the challenges of defragmentation in performance management disciplines, processes, systems, tools, people, organizational constructs, enabling technology and information flow. The need for integration has further been exacerbated by the inconsistencies between the relevant legislations and policies. Therefore, to accelerate the realization of the desired performance management outcome in public service, it is critical that an Integrated Performance Management (IPM) approach be implemented. This integration seeks to: Harmonize all performance management policies across the public service; Align current pieces of legislation and regulations anchoring performance management; Provide government wide framework for standardization of performance management measurements, evaluation and reporting; Establish an institutional framework and structure for the effective coordination of performance management function in the public service; and integrate performance management systems in the public service.

ii). Citizen Service Delivery Charter

The Citizen Service Delivery Charter (CSDC) is a performance management tool that the Commission is in the process of finalizing its development. It is a response to the quest for delivering quality services to the citizens. The proposed CSDC will help reinvigorate the contract between citizens and the government as it will outline the services offered by the government, service standards that underpin those services and clarify the level of public services citizens can expect. It will also set out the commitment to provide timely and effective service to the citizens.

The Commission has reviewed institutional service charters from various public organizations to identify gaps and propose interventions for effective implementation. The review revealed lack of coherence, consistency and standardization in terms of lead time in service delivery and user charges. The CSDC will prescribe minimum service delivery standards which will be used as a yardstick to determine citizen service delivery satisfaction levels. The Charter will act as an accountability tool that will contribute towards an efficient and effective Public Service.

iii). Guidelines on Service Delivery Standards

The Commission developed draft guidelines on Service Delivery Standards aimed at infusing sector-wide uniformity and consistency in the way public organizations deliver services to citizens and agencies. The guidelines will: Provide a mechanism for addressing the disconnect between citizen expectations and the quality of public services; Facilitate institutions to develop service delivery standards that meets the constitutional threshold; Provide a step-by-step procedure for the development of service delivery standards; Spur service-wide uptake of service delivery standards; Establish a regulatory compliance oversight mechanism for service delivery standards; and Outline a formal mechanism for designing and undertaking monitoring and evaluation and reporting on service delivery standards by public organizations.

iv). Guidelines on Performance Contracting

The Commission in collaboration with the Office of the Prime Cabinet Secretary reviewed the guidelines on Performance Contracting for the year 2023/2024 (19th Cycle). This is a Performance Management tool to guide development of Contracts by MDAs. The guidelines incorporate key aspects necessary in identification of performance indicators and targets within government priorities.

6.1.2 Improve service delivery

a) Establishment and Abolition of Offices in the Public Service

Execution of this mandate, was guided by various legal instruments which include the Constitution of Kenya, Public Service Commission Act of 2017, Public Service Commission Regulations of 2020, Guidelines on Establishment and Abolitions Offices of 2016, Guidelines on Development/Review of Organization Structures of 2016, and the Guidelines on review of the Human Resource Instruments for State Corporations.

In the 2022/2023 Financial Year, the Commission reviewed and re-organized the structures and staff establishments in 24 institutions in which 9,281 posts were established as shown in Table 6-1.

Table 6- 1: Establishment and Abolition of Offices in the Public Service

MDA & State Department	Name Office	No. of Posts
Office of the President	Office of Chief of Staff and the Head of Public Service	463
	State House	1,206
	Office of Women’s Rights Advisor	4
	Office of National Security Advisor	2
	Presidential Communication Service	72
	State House Spokesperson	20
	Economic Council	6
Office of the Deputy President	Executive Office of the Deputy President	124
	Communication	75
	Intergovernmental Budget and Economic Council	9
	International Development Partnerships and Coordination	17
	Coffee Sector Reforms Implementation Committee	21
	North Eastern Development Initiative	7
	Political Affairs Unit	11
	Advisory Services	45
	Coordination and Operations Unit	37
	Hospitality Unit	276
	Shared Services	69
Office of the Prime Cabinet Secretary	Office of the Prime Cabinet Secretary	30
	Government Delivery Services	81
	State Department for Performance and Delivery Management	153
	State Department for Parliamentary Affairs	95
Ministries Department and State Departments	Ministry of Lands, Housing & Urban Development (Additional posts)	197
	State Department for ICT and the Digital Economy	470
State Corporation	National Social Security Fund (NSSF)	1,405
	Independent Policing Oversight Authority	1,059
	Athi Water Works Authority	242
	Anti-Doping Agency of Kenya	90
	National Syndemic Diseases Control Council	244
	National Irrigation Authority	446
	National Council for Population and Development	250
	Pyrethrum Processing Company of Kenya	223
	Kenya Revenue Authority (KRA)	1,223
	Kenya Meat Commission (KMC)	609
Total		9,281

b) Feedback Management

(i) Citizens Service Delivery Contact Centre

The Commission Contact Centre receives feedback through a dedicated line 0204865000 and also by email info@publicservice.go.ke . During this period, 741 issues were received from the

public. Out of the issues, 109 (15%) were complaints while 632 (85%) sought information or guidance.

The complaints were largely on the following issues: Appeals; Interviews; Jobs (Applications, Appointments, Deployment); Re-designations and Service Transfers; Promotions; Internship; Proficiency Examinations; Retirement; Technical Challenges; and follow up on unresolved issues that have taken beyond the 14-day stipulated period in law. The Commission addressed 729 of the issues raised conclusively while 12 cases are in the process of being resolved.

(ii) Newsletter

The Commission publishes a periodic e-newsletter - PSC News, to enhance internal communication and information sharing. The newsletter is circulated to the PSC commission board and secretariat and other stakeholders. During the year, the Commission published and circulated seven editions of the e-newsletter.

6.1.3 Improve human resource management practices

In order to improve human resource practices in the public service the Commission implemented various initiatives during the financial year, which included:

a) Appointment of Persons to Public Offices

The Commission is mandated to appoint persons in public offices in line with the provisions of Article 234(2) (a) (ii) of the Constitution and Part V of the Public Service Commission Act, 2017. Appointments were done through recruitment and selection into new positions, redesignations and promotions. The appointments were in line with the provisions of Article 232 (1) (g) (h) and (i) of the Constitution on fair competition and merit as the basis of appointments and promotions, representation of Kenya's diverse communities and affording adequate and equal opportunities for appointment and advancement at all levels in the public service. In executing this mandate the commission implemented the following:

a) New Appointments in MDAs

The total number of new officers appointed was 2,281 which comprised 1,351 (59%) males and 930 (41%) females. PWDs were 13, constituting 1% of officers recruited as presented in Table 6-2.

Table 6-2: Appointments in State Departments by Gender

State Departments	Female	Male	Total
ASALs	2	2	4
Attorney General	31	28	59
Blue Economy & Fisheries	16	26	42
Broadcasting	4	6	10
Cabinet Affairs	0	1	1
Cooperatives	2	2	4
Crop Development	2	3	5
Culture and Heritage	2	1	3
Devolution	2	2	4
Early Learning and Basic Education	4	1	5
Environment and Forestry	0	1	1
Foreign Affairs	15	12	27
Gender Affairs	1	3	4
Health	0	0	0
Housing and Urban Development	88	119	207
ICT and Innovation	9	18	27
Immigration	22	26	48
Immigration	0	5	5
Industrialization	2	2	4
Infrastructure	2	1	3
Interior	521	891	1412
Irrigation	1	1	2
Labour	113	117	230
Lands	18	13	31
Livestock	2	3	5
National Treasury	3	3	6
Petroleum and Mining	8	9	17
Planning	11	17	28
Public Works	4	5	9
Sports	3	1	4
State House	4	5	9
Tourism	5	1	6
Trade	2	4	6
Transport	1	0	1
University Education	14	12	26
Vocational and Technical Training	6	0	6
Water and Sanitation	6	9	15
Wildlife	2	1	3
Youth	2	0	2
Total	930	1,351	2,281

b) Recommendations for Appointment to Constitutional Commissions and other Offices

The Commission recommended nominees for appointment to various Constitutional Commissions and other offices as indicated in (Table 6-3). The names of selected nominees were forwarded to the relevant authorities for consideration for appointment.

Table 6-3: Distribution of Nominees for Appointment to Constitutional Commissions and Other Offices

Post Title	Institution	No. of Nominees Recommended
Principal Secretary	State Departments	250
Chief Administrative Secretary	State Departments	112
Solicitor General	State Law Office	3
Chairperson	Ethics and Anti-Corruption Commission	3
Governor	Central Bank of Kenya	3
Deputy Governor	Central Bank of Kenya	3
Chairperson	Commission on Revenue Allocation	3

c) Recommendation for Appointments to Public Universities

Section 35(1)(a) (v) of the Universities Act, 2012 amended through Statute Law (Miscellaneous Amendments) Act No. 18 of 2018, mandates the Public Service Commission to competitively recruit and nominate persons for appointment by the University Council to the positions of Vice Chancellor and Deputy Vice Chancellors of public universities; and Principals and Deputy Principals of Constituent Colleges.

The Commission advertised, conducted interviews and recommended candidates for appointment to seven vacant positions of Vice Chancellor, Deputy Vice-Chancellor, Principal and Deputy Principal of five public universities. Names of interviewed candidates were forwarded to the respective University Councils for appointment in consultation with the Cabinet Secretary for Education as indicated in Table 6-4.

Table 6-4: Positions Recommended in Public Universities

University	Post	Vacancies
Chuka University	Vice Chancellor	1
Rongo University	DVC (Academic & Students Affairs)	1
	DVC (Administration, Finance & Planning)	1
Moi University	DVC (Administration, Planning & Strategy)	1
Mama Ngina University College	Principal	1
	Deputy Principal	1
Meru University of Science and Technology	DVC (Academics & Student Affairs)	1
Total		7

d) Promotions

During the period, 10,051 Officers in State Departments were promoted to various positions in different cadres. Of these, 3,008 (30%) were female, 7,043 (70%) were male. Six PWDs were promoted over the period (Table 6-5).

Table 6- 5:Table 3-7: Promotions of Officers in State Departments

State Departments	Female	Male	Total
Basic Education	16	46	62
Blue Economy & Fisheries	2	4	6
Broadcasting	0	2	2
Crop development	1	2	3
Defence	70	67	137
Devolution	0	1	1
Economic Planning	24	44	68
Energy	6	9	15
Environment, Climate Change & Forestry	26	68	94
Foreign Affairs	11	4	15
Gender and Affirmative Action	3	3	6
Higher Education	2	1	3
Housing	68	70	138
Housing and Urban Development	2	4	6
ICT & Innovation	10	17	27
Immigration	8	8	16
Industry	2	4	6
Infrastructure	5	14	19
Interior & National Administration	20	29	49
Interior and National Administration	31	71	102
Labour	69	131	200
Lands	3	18	21

State Departments	Female	Male	Total
Livestock	5	8	13
Mining	1	3	4
National Treasury	9	17	26
Office of the Deputy President	2	0	2
Petroleum	8	59	67
Prisons	826	3,337	4,163
Public Service	4	5	9
Public Works	4	13	17
Regional Development	7	2	9
Roads	16	21	37
Shipping	2	1	3
Social Protection	35	51	86
Sports	3	1	4
State House	12	14	26
The National Treasury	0	1	1
Tourism	1	1	2
Trade	11	39	50
Transport	2	1	3
Treasury	72	128	200
Vocational and Technical Training	1,605	2,710	4,315
Water and Sanitation	2	9	11
Wildlife	2	4	6
Youth Affairs	0	1	1
Total	3,008	7,043	10,051

e) Exercise of Disciplinary Control

Discipline contributes to performance improvement and productivity, maintenance of high standards of integrity and upholding the dignity of the office to which public servants are appointed. The ultimate objective of exercising disciplinary control in the service is to create a motivated and dedicated officer, who upholds proper work ethics for optimal service delivery. Disciplinary control in the public service is a function provided under Article 234(2) (b) of the Constitution. Every year the Commission receives and processes several discipline cases with varied outcomes. In the review period, the Commission received 319 cases from various MDAs; out of which 180 cases were determined as shown in Table 6-6.

Table 6-6: Distribution of Discipline Cases by MDAs

Ministry/State Department	Received	Finalized	Pending
The National Treasury	18	8	10
Ministry of Interior and National Administration	94	49	45
Prisons	108	64	44
Ministry of Information, Communication & Technology	2	0	2
Ministry of Health	37	26	11

Ministry/State Department	Received	Finalized	Pending
Ministry of Defence	7	5	2
Ministry of Gender	4	3	1
Ministry of Labour	6	3	3
Ministry of Education	11	6	5
Devolution	1	0	1
State Corporation Advisory Committees	10	0	10
Ministry of Environment	7	3	4
State House	1	0	1
Ministry of Transport	2	2	0
Ministry of Water	2	2	0
Ministry of Lands & Physical Planning	2	2	0
Ministry of Mining	2	2	0
Nairobi Metropolitan Services	3	3	0
Ministry of East Africa Community	1	1	0
Ministry of Public Works	1	1	0
Total	319	180	139

In an effort to create awareness and streamline processing of discipline cases, the Commission reviewed and disseminated the Discipline Manual for the Public Service, for use by MDAs. In addition, the Commission sensitized four MDAs on disciplinary process as spelt out in the PSC Regulations 2020 for officers in the public service and issued an advisory on entitlement to terminal benefits. Further, the Commission heard and determined a total of twenty-six (26) cases in accordance with the Fair Administrative Action Act, 2015.

f) County Government Public Service Appeals

The Constitution under Article 234(2)(i) mandates the Commission to hear and determine appeals from County Government Public Service. The PSC Act (2017) Section 85, 86, 87, 88 and 89 provides the mechanisms and processes used by the Commission in the discharge of this mandate. Further, the PSC (County Appeals Procedures) Regulations, 2022 provides the procedures of handling the appeals. In the financial year under review, the Commission heard and determined 257 appeals out of the 418 new and pending cases from the previous financial year. In addition, the Commission heard and determined all the 15 applications for review received.

g) Complaints Resolution

The Commission received complaints on various human resource issues both directly from members of the public and the Commission for Administrative Justice (CAJ). A total 88 complaints were received, 16 from the CAJ and 72 directly from members of the public. Of the 88

cases received, 34 were resolved; while 54 cases were ongoing by the end of the review period, translating to 39% and 61% respectively (Table 6-7).

Table 6-7: Status of Complaints Received by the Commission

Channel of complaint	No. Received	Resolved	Ongoing
Commission on Administrative Justice (CAJ)	16	6 (38%)	10 (62%)
Lodged Directly with PSC	72	28 (39%)	44 (61%)
Totals	88	34 (39%)	54 (61%)

h) Skills Development in the Public Service

The Government continuously implements the strategy of improving skills, knowledge and attitude of public servants with the aim of upgrading competencies. This enhances productivity and ensures that public servants are well skilled and committed; their performance maximized and their potential fully developed through appropriate, comprehensive and adequate training. During the year, the Commission undertook the following:

i) Public Service Promotional Examinations

Promotional examinations in the Public Service for serving officers are designed to ensure that public servants advance in their respective cadres. The examinations test the candidates' grounding, knowledge and experience in matters relating to the philosophy, culture, organization and ethos guiding the operations and functions of Government. During the year the Commission administered the following examinations:

1) Assistant Legal Metrology Examination

The results of the three candidates who sat and passed the Assistant Legal Metrology Examination were released and gazetted in the official Kenya Gazette (Kenya Gazette Notice No. 8743), 2022.

2) Clerical Officers Proficiency Examination

The proficiency examination is for Clerical Officers working in Ministries, Departments and Agencies who are at the entry level. In the year in review, 956 candidates registered for the examination held in September 2022. Out of the total number of registered candidates 805 passed, 137 were referred, while 14 candidates did not show up for the examination.



Clerical officers tackling proficiency examination in Nairobi Centre

3) Administrative Officers' Examination

The Administrative Officers' examination is a requirement for career advancement of Administrative Officers within their cadre. A total of 650 candidates registered for the examination, out of whom 643 candidates sat, while 7 candidates were absent.

j) Public Service Internship Programme (PSIP)

The Public Service Internship Programme (PSIP), is a key programme of the Public Service Commission conceptualized and rolled out in the year 2019. Under the programme, young graduates drawn from all the administrative wards in the country are recruited centrally by the Commission, and deployed as interns to Ministries, Departments and Agencies. The main objective of the programme is to enable the interns to acquire relevant skills, gainful work experience and enhance their competitive edge in search for jobs.

The year-long internship programme is guided by the Public Service Internship Policy and Guidelines, 2016; and other relevant workplace related legislations and regulations. The programme is funded by the Government of Kenya through the National Treasury with an

annual allocation of Ksh. 1 billion to cater for the interns' monthly stipend. The rate of stipend during the year in review was Ksh. 25,000 per month, subject to statutory deductions.

At the end of the reporting year, the programme has benefitted over 15,000 youths since its inception. In the 2022/2023 financial year, the Commission appointed 3,902 under cohort 5, from all the 290 constituencies in the country and deployed them to over two hundred and fifty (250) MDAs. The Commission organized and conducted an induction programme for the interns, after which they were commissioned to join the MDAs at a ceremony presided over by His Excellency the President, Dr. William Ruto, on 31st March, 2023.



(R-L) President William Ruto, Deputy President Rigathi Gachagua, Prime Cabinet Secretary Musalia Mudavadi and the Cabinet Secretary Ministry of Public Service, Gender and Affirmative Action Aisha Jumwa following proceedings during the Commissioning of interns under the Public Service Internship Programme Cohort V and 2021-22 Values Report at KICC on 31st March, 2023

k) Capacity Building for PSIP Mentors and Coaches

During internship, the interns are assigned mentors and coaches to ensure that they are appropriately guided to enable them to take responsibility for their own learning, self-management and development in order to work towards achieving their full potential. These mentors and coaches are drawn from the institutions that host the interns, and the Commission

has a responsibility to equip them with the necessary skills, knowledge and attitude to embrace and guide the mentees. In the year under review, the Commission trained over 200 line managers from the MDAs on coaching and mentorship, as part of its capacity building strategy for deepening and institutionalizing the internship programme. The number of officers trained was in addition to 380 others trained in the previous financial year.



PSC Chairman Amb. Anthony Muchiri addressing mentors during the opening of the second cohort of mentorship training at the Pride-Inn Hotel, Machakos county

1) Public Service Emerging Leaders Fellowship Programme

The Public Service Emerging Leaders Fellowship Programme (PSELF) of Kenya is an intergenerational effort to re-engage Kenya’s youth in public service and administration, by driving ethical young talent into public service, to improve government delivery, citizen outcomes and influence long-term social policy and change. The programme brings together the converging missions of the Public Service Commission, Emerging Leaders Foundation - Africa and Emerging Public Leaders – Washington DC. The one-year fellowship programme for young professionals in the Kenya civil service is anchored on a merit-based recruitment process that trains and develops Kenya’s most promising young civil servants for future leadership. The

young leaders are assigned mentors and are connected with a Pan-African peer network and provided with ongoing support to grow their public service careers.

The First cohort of 51 Fellows under the PSELF programme graduated on 21st April 2023 after a year of rigorous training and practical work. The second Cohort of 65 PSELF fellows from 46 counties were competitively recruited in April, 2023.



Amb. Anthony Muchiri, Chairperson Public Service Commission (pointed by arrow) poses for a group photo with the team training at KESAL, during the morning mountain hike at Titi Ndogo check point of Mount Kenya

m) County Government Public Service Appeals

The Constitution under Article 234(2)(i) mandates the Commission to hear and determine appeals from County Government Public Service. The PSC Act (2017) Section 85, 86, 87, 88 and 89 provides the mechanisms and processes used by the Commission in the discharge of this mandate. Further, the PSC (County Appeals Procedures) Regulations, 2022 provides the procedures of handling the appeals. In the financial year under review, the Commission heard and determined 257 appeals out of the 418 new and pending cases from the previous financial year. In addition, the Commission heard and determined all the 15 applications for review received.

6.1.4 Promote constitutionalism, values and principles

Under this strategic objective the Commission implement a number of initiatives which included the following:

a) Promotion of Ethical Conduct in the Public Service

The Public Officer Ethics Act (POEA), 2003 makes it a mandatory requirement for public officers to make financial disclosures of themselves, their spouse(s) and dependent children. The administration of wealth declarations is regulated under Legal Notice No. 53 of 8th April 2016 which provides for procedures for the declaration of income, assets and liabilities. Public officers are required to uphold the values of good governance, accountability, transparency and integrity.

The Public Service Commission administrative procedures for declaration of income, assets and liabilities, requires that the Authorized Officer institute disciplinary action against officers who do not submit their declarations within the stipulated timelines. The current reporting period was not a biennial declaration period. However, there were 981 initial declarations, 506 final declarations and 33 declaration records were retrieved to various government investigation agents.

b) Promotion of the Values and Principles

The Commission in collaboration with MDAs undertook the following activities towards the promotion of values and principles in the public service:

- (i)* Facilitated awareness creation and capacity building on values and principles that included sensitization of internal and external clients on the provisions of the legislation, policies, regulations and guidelines; as well as development and dissemination of Information, Education and Communication (IEC) materials;
- (ii)* Sensitized MDAs on Public Service Code of Conduct and Ethics 2016, leadership, and integrity; and coaching and mentorship;
- (iii)* Promoted efficiency, effectiveness and economic use of resources through automation of service delivery;
- (iv)* Promoted democracy and participation of the people including use of stakeholders' consultative forums and use of suggestion and complaint boxes;
- (v)* Promoted equitable allocation of opportunities and resources including customization of services and facilities for use by PWDs; recruitment of persons from the minority and marginalized groups in the service; and media campaigns targeting special groups;

- (vi) Promoted good governance, transparency, and accountability including staff induction; development and implementation of grievance-handling procedures; implementation of quality assurance framework and quality assurance system;
- (vii) Promoted corruption prevention mechanisms through corruption reporting boxes, corruption reporting lines, whistle-blower policy; integrity testing for staff; development and review of corruption prevention laws and policies; and staff commitment to the Public Service Code of Conduct and Ethics;
- (viii) Facilitated mainstreaming of values and principles including publishing articles on values and principles in the Commission newsletters; and mainstreaming of values and principles in scoring criteria for use during recruitment and promotion interviews;
- (ix) Enhanced service delivery improvement in the public service through enhancement of Information and Communications Technology (ICT) and other innovations in service delivery; migration of business processes to e-government; utilization of social media platforms for service delivery; publishing and publicizing of client service charters; automation of public services; translation and transcription of documents; implementation of excellence and award schemes; and collaboration and partnerships with county governments; and
- (x) Undertook evaluation on compliance with constitutional requirements regarding annual reports on values and principles and general compliance with existing legislation, policies and regulations.

c) 3.7.2 Evaluation and Reporting on Values and Principles

The Commission evaluated 477 MDAs out of a target of 525 MDAs on the status of compliance with Values and Principles from six sectors; namely Constitutional Commissions and Independent Offices, Ministries and Departments, State corporations and SAGAs, Statutory Commissions and Authorities, TVET institutions and Public Universities, and overall, the response rate was 91%. The evaluation focused on the extent to which public institutions mainstreamed the national values and principles of governance and the values and principles of public service that were grouped in seven thematic areas, namely: service delivery improvement; high standards of professional ethics; good governance, transparency and accountability; performance management; equitable allocation of opportunities and resources; public participation in policy-making; and efficiency, effectiveness and economic use of resources and sustainable development.

The overall compliance level of 42% was an improvement of 2% from the previous year. This points at the need for government-wide deepening of mainstreaming of the values and principles in service delivery. Thereafter, the report was submitted to the President and Parliament in December 2022 in compliance with Article 234(2)(h) and Section 64 of PSC Act 2017. The report findings were also disseminated to MDAs and appropriate guidelines provided for the implementation of the report recommendations.

d) Monitoring and Evaluation of the Organization, Administration, and Personnel Practices of the Public Service

The Monitoring and Evaluation (M&E) function evaluates the implementation of the delegated authority to ensure compliance with applicable legislation, policies and guidelines. The Commission undertook the following activities:

(i) Quarterly M&E in all State Departments that include recommendations on:

- 1) Implementation of an average of 96% of PSC and 78% MHRMAC decisions at the end of a reporting quarter.
- 2) Confirmation in appointment of officers whose probationary service period of 6 months had lapsed within the reporting quarter.

(ii) Annual compliance audits in all the State Departments to ascertain implementations of PSC decisions and the delegation instrument as per the laid down rules and regulations.

(iii) Audited the recruitment process under delegated authority in State Departments to ensure compliance with the existing legislations and guidelines.

(iv) Payroll audits in three State Departments to assess whether salary and allowances paid to employees as well as deductions recovered from their gross pay, payment exceptions, and tax exemptions are processed in compliance with the existing legal regulatory framework and other administrative guidelines

e) Investigation of the Organization, Administration and Personnel Practices of the Public Service

Article 234 (2) (d) mandates the Commission to investigate, monitor and evaluate the organization, administration and personnel practices of the public service. In line with this function, the Commission carried out investigations in various institutions in the Service.

Further, the Commission in compliance with orders issued by the Employment and Labour Relations Court:

(i) Communication Authority of Kenya (CAK):

- 1) Reviewed, audited and made recommendations on the human resource policies and practices.
- 2) Undertook investigation of the organization and personnel practices.
- 3) Developed Human resource policies and guidelines.
- 4) Made a report to the court within 365 days.

(ii) Garissa County:

- 1) The Commission undertook an audit and verification exercise of the county's human resource management and recruitment by the CPSB
- 2) Report to court by October 15, 2023

6.1.4 Build Internal Capacity

To build its internal capacity and execute the mandate and functions effectively, the Commission implemented the following initiatives;

a) Appointments

To enhance staffing levels, the Commission appointed a total of 14 officers across different cadres to fill vacant positions resulting from natural attrition and other forms of exit. The details of those appointed at the Commission are presented in Table 6-8.

Table 6-8: Officers Appointed at the Commission

Designation	Salary Scale	No. of Officers	Gender	
			Female	Male
Assistant Director, HR Audit	PSC 6	1	0	1
Assistant Director, EMCS	PSC 6	1	1	0
Assistant Director, HRM	PSC 6	6	3	3
Assistant Director, M&E	PSC 6	1	1	0
Principal Accountant	PSC 5	1	0	1
Principal HRM Officer	PSC 5	2	1	1
Principal Internal Auditor	PSC 5	1	0	1
Senior Driver	PSC 4	1	0	1
Total		14	6	8

b) Promotions

To address succession gaps and motivate staff, the Commission promoted two officers. Specifically, one officer was promoted from the position of Clerical Officer to Senior Clerical Officer, PSC Scale 3, while one officer was promoted from Support Staff to Senior Support Staff, PSC Scale 2.

c) Secondment

In the public service, two types of secondments can occur. An organization can either send its staff out or receive from other public organizations. When they receive, this can be termed as inward secondment and when they send it can be termed as outward secondment. Through staff secondment, employees have the opportunity to temporarily work in different institutions in the public service. This allows officers to gain new skills, broaden their perspectives, develop a deeper understanding of different areas of work and provide them with valuable learning experiences.

Inward secondment: In the review period, the Commission received eight officers from MDAs under this arrangement as indicated in Table 6-9.

Table 6-9: Officers on Secondment to the Commission

PSC Scale	Designation	MDA Seconded From	No. of Officers	Gender	
				Female	Male
PSC 3	Senior Clerical Officer - Records	State Department for Interior	1	0	1
		Judicial Service Commission	1	1	0
PSC 4	Senior Management Analysts	Labour & Skills Development	1	0	1
		State Department for Public Service	2	1	1
		State House	1	1	0
PSC 5	Principal Competency Officer	Kenya School of Government	1	1	0
		State Department for Trade and Enterprise Development	1	0	1
PSC 6	Personal Assistant to Chairperson	Ministry of Foreign Affairs	1	0	1
Total			9	4	5

Outward secondment: During the period, three (3) Commission staff were on secondment in other public organizations as indicated in Table 6-10.

Table 6-10: Staff Seconded from Commission to Other Public Institutions

Salary Scale	Designation	MDA Seconded to	No. of Officers	Gender	
				Female	Male
PSC 7	Deputy Director, Finance	Judicial Service Commission	1	1	0
PSC 6	Assistant Director, ICT	National Police Service Commission	1	0	1
PSC 2	Senior Clerical Officer	National Government Constituency Development Fund	1	0	1
Total			3	1	2

a) Skills Development

Commissioners and Secretariat staff attended individual trainings, group seminars, workshops, and conferences to enhance their skills, knowledge, and competencies. Funding for these activities was sourced from the Commission’s training budget and financial support from other agencies.

Table 6-11 presents training activities attended by officers in the review period.

Table 6-11: Training, Workshops, Seminars and Conferences

Course Description	Sponsor	No. of Officers Trained	Gender		Total Cost (Ksh)
			Female	Male	
Association of government librarians’ workshop.	PSC	2	1	1	253,600
Digitization and ISO training	PSC	3	2	1	420,420
Fire Marshalls Training	PSC	10	3	7	350,000
HR Conference	PSC	5	5	0	989,000
ICPAK Conference	PSC	13	3	10	3,362,200
ICT Conference	PSC	2	0	2	379,000
Induction course for Administrative officers	State Department for Interior	2	2	0	14,000
	PSC	1	0	1	7,000
Induction Course for newly appointed officers	PSC	18	10	8	751,444
Protective security training	PSC	14	8	6	750,000
Senior Management Course	PSC	1	0	1	437,000
Sensitization Programme on UHR system for payroll managers	State Department for Public Service	2	2	0	0

Course Description	Sponsor	No. of Officers Trained	Gender		Total Cost (Ksh)
			Female	Male	
Human Rights Education Program for Sustainable and Inclusive Community	KOICA	4	1	3	0
Personal Branding Course	PSC	2	1	1	0
Annual Records and Archives Management Conference	PSC	3	2	1	0
Total		82	40	42	7,713,664

b) Resource Mobilization Initiatives

(i) Konza Technopolis Development Authority: The Commission held a meeting with Konza Technopolis Development Authority to explore areas of partnership and cooperation. Following the meeting the Authority donated 2 Idea Hubs for Video Conferencing Solutions, and 50 Virtual Desktop Infrastructure (VDI) personal computers for the ICT training center as part of the Jitume Programme.

(ii) The Government of Singapore: The Commission met a delegation from Singapore on 4th April 2023 during which possible areas of partnership and cooperation were explored. The Commission identified appropriate programmes offered by the Singapore Cooperation Programme for the commissioners and staff. The programmes include Innovations in Governance and Strategic Leadership and Public Governance. The programme is scheduled to commence in FY 2023/2024.



Left- PSC Chairperson Amb. Anthony Muchiri exchanging business cards with the Deputy Secretary, Asia-Pacific, Mr. NG Teck Hean at the Commission House, Nairobi

c) European Union

The Commission held a meeting with the European Union (EU) in November 2022 to explore possible technical support modalities within the existing EU Multi-Annual Indicative Programme, Kenya 2021-2027. The EU committed to support the Commission on two fronts through the Technical Assistance and Information Exchange Instrument (TAIEX) of the European Commission designed for partner countries and territories for International Partnerships (INTPA) and Twinning. The Commission submitted a TAIEX proposal for support through an Expert Mission and is expected that it will be implemented in the Financial Year 2023/2024.



PSC's Finance, Planning and Resource Mobilization Director Njoroge Maina (right) explains a point to the EU team John Mungeri and Alexandre Boron, left and second left respectively.

d) Office Space for Commission Staff

Construction of additional office space on the fifth floor of the Old Commission Building was completed during the year in order to address the shortage of office accommodation. This has partially helped to decongest the existing offices and provide working space for new staff. The new office floor has 16 adequately furnished offices that are occupied by 30 officers providing three service categories namely administration, EMCS, PM&SDT, and the Citizens Service Delivery Contact Centre. More office space is still required to accommodate new officers considering the expanded mandate of the Commission that now includes recruitment for universities top management and also TVET institutions.

6.2 Progress on Attainment of Strategic Development Objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below is a summary of the progress on attaining the stated objectives: -

Table 6-1: Summary of Progress on Milestones of Strategic Development Objectives

Commission Budget Program	Objective	Outcome	Indicators	Performance
Human Resource Management and Development	To improve human resource management practices;	Skilled and experienced interns to match labour market demands	No. of Youth recruited for internship	Recruited 3,902 interns under the Public Service Internship Programme (PSIP) and deployed to 250 Public Institutions in the public service
		Youth Leadership empowerment and development	No. of fellows recruited	<ul style="list-style-type: none"> 65 fellows recruited into the Public Service Emerging Leaders Fellowship (PSELF) Programme under Cohort 2. 50 fellows under Cohort 1 of the PSELF programme graduated after a one-year rigorous training and practical work.
		HR Policies aligned and harmonized with relevant legislations	No. of policies developed/ reviewed and issued	<ul style="list-style-type: none"> Developed a Framework for management of re-designation in the civil service developed and issued to the service. Issued a Circular on entitlement to terminal benefits on dismissal to the service Issued guidelines on administration and oversight of human resource management in state corporations Issued a Circular on entitlement to terminal benefits on dismissal Issued Circular to all Authorized Officers on nomination and approval for government training issued; Revised Discipline manual for the Public Service, printed and disseminated to the Service;
		Optimal Staffing in MDAs, Constitutional Commissions & offices and Public universities	No. of officers recruited in MDAs No. of Candidates recommended	<ul style="list-style-type: none"> The total number of new officers appointed was 2,281 in 37 MDAs which comprised 1,351 (59%) males and 930 (41%) females. PWDs were 13, constituting 1% of officers recruited Recommended 250 nominees for appointment to the position of Principal Secretaries in State Departments Recommended 112 nominees for appointment to the position of Chief Administrative Secretaries in State Departments Recommended 3 nominees each for appointment as Solicitor General in State Law Office

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Commission Budget Program	Objective	Outcome	Indicators	Performance
				<ul style="list-style-type: none"> Recommended 3 nominees each for two (2) Constitutional Commissions and offices for appointment as Chairpersons Recommended 3 nominees each for positions of Governor and Deputy Governor Central Bank of Kenya
			No. of Senior Management Staff recruited	<ul style="list-style-type: none"> Conducted interviews for appointment of 13 candidates to the post of Vice Chancellor in 13 Public Universities Conducted interviews and recommended candidates for appointment to 7 vacant positions of Vice-Chancellor, Deputy Vice-Chancellor, Principal and Deputy Principal of 5 public universities Commission conducted shortlisting for 18 vacant posts for 14 public universities
		Succession Management gaps addressed in MDAs	No. of Officers promoted in MDAs	Promoted 10,051 officers in 37 MDAs to various cadres, of which, 3,008 (36%) female, 7,043 (64%) were male
	To improve service delivery	Fit for purpose structures	No. of MDAs Organizational structures reviewed	Reviewed organizational structures for 24 MDAs
		Optimal Staffing levels for efficient delivery of public services	No. of posts established/ Abolished	Reviewed Authorized staff establishments for 24 MDAs and established 9,281 posts
		Improved terms and conditions of service	terms and conditions of service recommendations implemented	Reviewed terms and conditions of service for the public service
		Disciplinary control	No. of disciplinary cases processed and determined	Received 319 disciplinary cases from 20 MDAs and determined a total of 180 cases
			No. of appeals heard and determined	Determined a total of 257 appeals from County Governments
	To develop human	Capacity enhanced	No. of Line	Equipped over 200-line managers in MDAs with coaching,

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Commission Budget Program	Objective	Outcome	Indicators	Performance
	resource capacity in the public service		managers/ supervisors trained	mentoring and counselling skills
			No. of promotional examinations administered	Administered the following 3 promotional examinations: <ul style="list-style-type: none"> • Proficiency examination targets Clerical Officers- A total of 956 candidates registered for the examination and out of these, 805 candidates passed, 137 were referred • Administrative Officers’ examination-A total of 650 candidates registered for the examination, while 643 candidates sat for the examinations • Assistant Legal Metrology Examination- Three (3) candidates sat for the examination and passed
		Technical assistance on HR matters offered to counties and MDAs	No. of counties supported	• Supported 5 County Governments on Various HR Matters
			No. of MDAs supported	• 30 Public Institutions supported on various human resource matters • 7 public institutions supported in developing/reviewing of HR policies and instruments
Governance and National Values	Promote Constitutionalism, Values and Principles	Ethical and Value-Based Public Service	Statutory Report prepared and submitted	• FY 2021/22 Annual Report to the President and Parliament on status of the Public Service Compliance with the Values and Principles in Articles 10 and 232 of the Constitution in fulfilment of Article 232 (h) of the Constitution in December 2022
			No. of MDAs audited	• Prepared Compliance Audit report for 48 MDAs prepared and decisions on findings communicated to MDAs for implementation
		Workplace investigations undertaken	No. of Cases investigated	75 cases were received, of these 62 were within the CQA mandate while 8 cases were not within the Mandate. A total of 16 cases were finalized
General Administration, Planning and Support services	Build Commission’s Internal Capacity	Enhanced skills & competencies for staff	No. of staff trained	• 82 officers attended various trainings to enhance skills and competencies • Paid annual membership subscriptions for 84 staff to various professional bodies.
		Optimal Staffing levels	No. of Staff	8 Officers were seconded to the Commission from MDAs

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Commission Budget Program	Objective	Outcome	Indicators	Performance
			Seconded	
			No. of staff recruited	Appointed 8 new fill vacant positions left vacant due to retirements, expiry of contracts and advancement of careers
		Public Complaints from the Ombudsman (CAJ) received and resolved	No. of Public Complaints resolved	Received a total of 88 cases on complaints 34 cases were resolved while 54 cases were ongoing
		Statutory reports on operation of the Commission	Statutory report prepared and submitted	Prepare and submit the Commission's 2021/21 FY Annual Report to the President and Parliament
		Additional Offices constructed	% Completion	98% completion rate for construction of Office Block 5 th Floor old Commission building
		Employee wellness	No. of Employee programmes implemented	<ul style="list-style-type: none"> Facilitated 11 officers to access mortgage loans under PSC Mortgage Scheme Renewed comprehensive in-patient and outpatient medical insurance for Commissioners and Secretariat staff Renewed Group Personal Accident Insurance and Work Injury Benefits Act.
Performance and Productivity Management	Improving Performance and Productivity	Efficient and effective delivery of public services in MDAs	No. of Interventions implemented	<ul style="list-style-type: none"> Performance Contracting Guidelines to the service developed a concept note on Integrating Performance Management in the Public Service. reviewed institutional service charters from various public organizations to identify gaps and propose interventions for effective implementation developed draft guidelines on Service Delivery Standards

7.0 MANAGEMENT DISCUSSION AND ANALYSIS

7.1 Commission's Budget allocation by Programme

The Commission was allocated Gross Recurrent Estimates of Kshs. 2,452.45 million and gross development estimates of 26.03 million. This allocation includes Kshs. 932.12 million for the General Administration Planning & Support Services Programme, Kshs. 1,356.5 million for Human Resource Management & Development, and Kshs. 139.8 million and Kshs. 50.3 million for the Performance & Productivity Management programme. The overall absorption of the voted funds in the 2022/23 fiscal year was 95.97 %, demonstrating the Commission's commitment to implementing planned programs within the set timelines

7.2 Comparative Analysis on Budget Performance in the Last Five Financial Years

The Budgetary allocation for the Commission has increased in the past five years from Kshs. 1,253.57 million in the FY 2018/2019 to Kshs. 2,478.75 million in the financial year 2022/2023 translation to 97.7 percentage increase.

The increase was occasioned by the commitment of the government to enhance the Commission budget, to implement the Public Service Internship Programme (PSIP) to enable fresh graduates from universities the opportunity to gain hands-on experience and build skills in order to enhance their chances for employment, networking and entrepreneurship. Figure 7-1 below illustrates the budget performance status for the past five financial years, presenting data for the final budget and the actual Exchequer received.

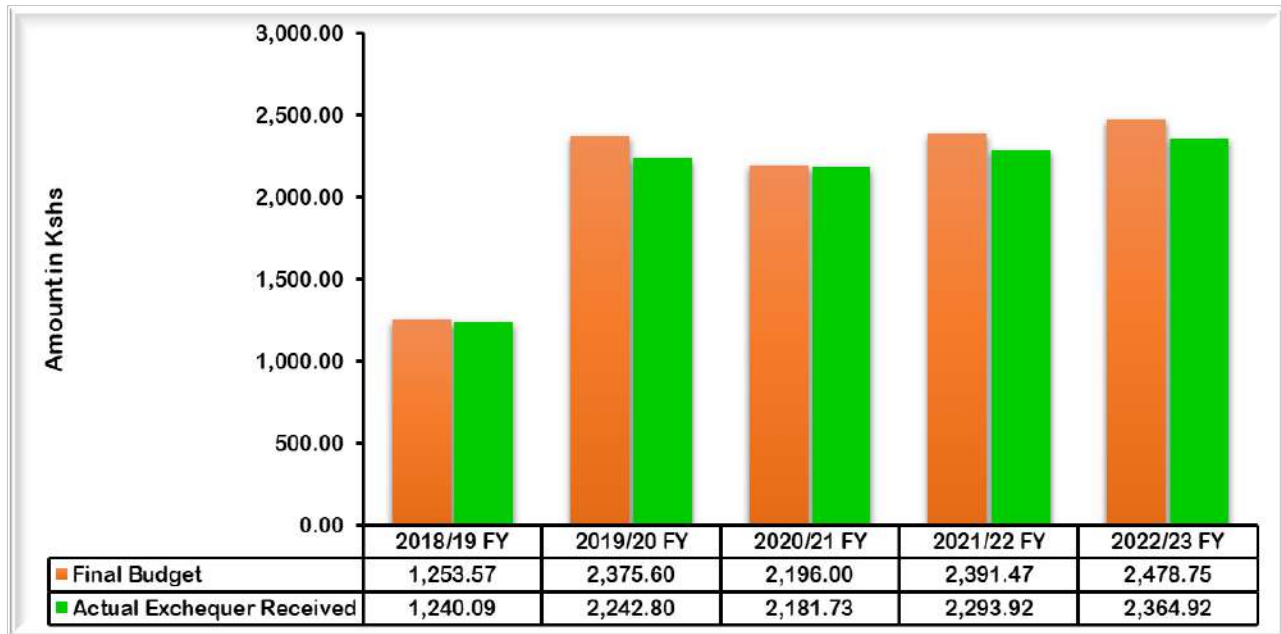


Figure 7-1: Graphical representation of the final budget and the actual exchequer received trend for the past five financial years

In the Financial Years 2018/2019 and 2022/2023, the expenditure levels increased from Kshs. 1,232.06 million to Kshs. 2,379.01 million. The corresponding absorption rates were 98.3% and 96.6% respectively. These high absorption rates throughout the period were a result of implementing effective management practices in fulfilling the mandate. Figure 7-2 illustrates the budget allocation versus expenditure trend over the past five financial years

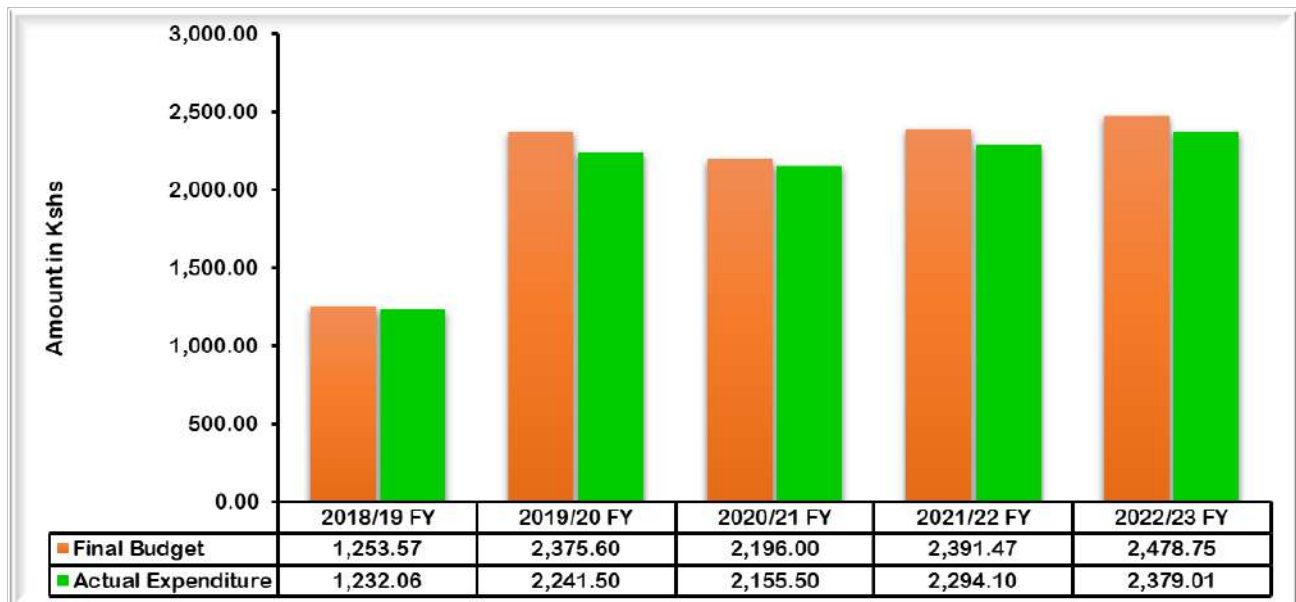


Figure 7-2: Comparison of the Final Budget and Actual Expenditure trends for the past five Financial Years.

The Commission's approved annual budget allocation and actual expenditure comparative analysis for the past five years is shown in graph below.

7.3 Budget Absorption levels for 2018/19 to 2022/23 Financial Years

The Commission's total recurrent and development budget absorption rates for the financial years 2018/19, 2019/20, 2020/21, 2021/22, and 2022/23 were 98.30%, 94.45%, 98.2%, 96.3%, and 95.97 % respectively. The absorption trend over the years demonstrates the timely implementation of planned programmes. However, there was under absorption for the development budget in the FY 2022/23, largely due to a lack of exchequer provision. Table 7.1 shows the comparative analysis of budget performance for the financial years 2018/19 - 2022/23.

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Table 7-1: shows the comparative analysis of budget performance for the financial years 2018/19 - 2022/23

Items	Approved Allocations					Actual Expenditures					Absorption %				
	2018/19	2019/20	2020/21	2021/22	2022/23	2018/19	2019/20	2020/21	2021/22	2022/23	2018/19	2019/20	2020/21	2021/22	2022/23
1.RECURRENT			KShs.	KShs.	KShs.			KShs.	KShs.	KShs.			KShs	KShs	KShs
Compensation of Employees	594.19	1,663.09	1,660.7	727.81	1,809.26	594.28	1,578.23	1,622.5	1,712.20	1,799.84	100	94.9	97.7	99.10	99.47
Use of Goods and Services	432.85	540.90	442.9	504.12	616.51	426.35	492.38	440.6	438.36	541.46	98.5	91.48	99.5	86.95	90.20
Social Benefits	78.74	75.082	71.3	81.89	7.52	77.09	74.46	71.3	80.85	7.03	97.9	99.17	100	98.73	93.41
Acquisition of Asstes -	87.5	74.05	1.8	57.76	19.16	87.29	73.95	1.8	56.20	10.29	99.8	99.87	100	96.31	53.68
A-I-A	(0.52)	(0.52)				(0.287)	(0.295)				0				
Net Recurrent	1,192.77	2,352.60	2,176.7	2,371.17	2,452.45	1,184.71	2,218,98	2,136.2	2,287.61	2,358.62	99.3	94.42	98.1	96.44	96.89
2.DEVELOPMENT															
Acquisition of Non-Financial Assets	60.80	22.48	19.3	19.3	26.3	47.35	22.52	19.3	6.49	20.38.	77.9	100.18	100	33.6	77.49
Development	60.80	22.48	19.3	19.3	26.3	47.35	22.52	19.3	6.49	20.38	77.9	100.18	100	33.6	77.49
TOTAL	1,253.57	2,375.6	2,196.0	2,391.47	2,478.75	1,232.06	2,241.50	2,155.5	2,294.10	2,379.01	98.3	94.45	98.2	96.3	95.97

- Other than refurbishment of the old Commission House, the Commission did not have any other key projects or investments decision implemented or ongoing. The amount used for this purpose was drawn from the Commission’s approved budget for 2022/2023 financial year. There still areas that require repairs on the house, and the projected works will continue during the ensuing year.
- The Commission does not anticipate any future developments other that the refurbishment of the old Commission House.

8.0 ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The vision of the Public Service Commission is to have a citizen centric public service with a mission of transforming the public service for efficient and effective service delivery. This vision and mission are delivered through a strategy, which is founded on three key pillars namely: efficient public service delivery; ethical and values-based public service; and enhanced Commission capacity to deliver on its mandate. Corporate Social Responsibility and Sustainability reporting cuts across all the three pillars as highlighted below:

8.1 Sustainability Strategy and Profile

Organizational sustainability strategy and profile can be analysed in two dimensions:

a) Economic dimension of corporate sustainability

This creates an enabling environment for the Commission to deliver on its core mandate by dispensing public services which impact on citizens, transforming their lives and achieving value for money from services rendered. Therefore, obtaining economic success rather than concentrating on aspects that show financial results only, can lead to good financial and sustainability results for the organization in the long-run. To ensure, this was realized, the Commission implemented the following: -

- i). Innovation and technology-** the Commission embraced ICT through automation of recruitment processes, where all applications for vacant posts were done online, conducting of interview virtually and holding a number of Commission's meetings and stakeholder engagements virtually. Advertising jobs and accepting applications online has seen the elimination of all physical applications that numbered in the millions every year contributing to less impact on the environment. This has also enabled more people to access the adverts and made it cheaper for the applicants to lodge their applications; more so in cases where physical delivery of applications was expensive, cumbersome and unreliable.

Manual applications had to go through data capture, manual long-listing as well a manual shortlisting process which was very tedious, time consuming and required a lot of manpower. Today, shortlisting is done on a platform and what used to take weeks now takes minutes and candidates notified instantly. Virtual interviews have enabled candidates attend interviews from anywhere around the world, eliminating the cost and time taken to travel and attend interviews. The Commission has enhanced its capacity managing to conduct over 4-fold the numbers of interviews a day from the previous number by overcoming physical constraints such as number of boardrooms, availability of candidates as well as saving time.

This initiative towards complete online services is geared towards enabling the Commission to become more citizen-centric in service delivery to the public.

ii). Review of Business Processes: The Commission undertook a continuous business process review of its operations to enhance service delivery to the public.

iii). Collaborations: The Commission collaborated with World Bank on the implementation of the Governance for Enabling Service Delivery in Kenya (GESDEK) Programme to facilitate a public financial system that promotes transparency, accountability, equity, fiscal discipline and efficiency in the management and use of public resources for improved service delivery and economic development. The Commission is also working with the Emerging Leaders Foundation (Africa), Emerging Public Leaders - Global and Chandler Institute (South Korea) to run the Public Service Emerging Leaders Fellowship Programme. It also worked with ABSA Bank Kenya to provide Personal Financial Management training during the induction programme for cohort 4 interns of the Public Service Internship Programme, including making a financial contribution. The Commission is a member of the caucus of the Constitutional Commissions and Independent Offices CC&IOs. During the period, the Commission participated in CC&IOs 10th Anniversary themed: *Celebrating a Decade of Promoting Constitutionalism and Observance of Democratic Values and Principles by Constitutional Commissions and Independent Offices.*

8.2 Social Dimension of Corporate Sustainability:

The central role of social dimension of corporate sustainability is on influencing positively all present and future relationships with organizational stakeholders through fulfilment of their needs. The important aspects for social sustainability include corporate governance, motivation and incentives, and health and safety. Aligned to this, the Commission embraced transparency and accountability by providing equal opportunity while discharging its mandate and dealing with its stakeholders by publishing information relating to advertisement of job opportunities in the public service and conducting media campaigns to reach remote citizens, observing Constitutional provisions during recruitment, using data obtained from feedback from the Commission's citizen service delivery call centre to make informed decisions and abiding by relevant laws and policies while transacting its business.

8.3 Environmental Performance

The Commission remains committed to ensuring that the environment is preserved and enhanced in the day-to-day activities in order to sustain a friendly and conducive work environment both internally and within the immediate neighbourhood for the shared environment. In an effort to conserve energy and water, the Commission ensures all the lighting and water points are switched off during non-working hours. Use of pool water dispensers in the Commission offices as opposed to water bottles enhanced reduction in plastic waste that is released to the environment.

In addition, the Commission has continued to pursue and implement paperless transactions in its processes. Most significant is the online recruitment and selection module that ensures all applications are received in soft copy; an automation of proceedings of all Commission Board meetings leading to substantial reduction in paper work. This has enhanced efficiency and reduced use of paper and attendant costs. To ensure sustainability of office business, the Commission has in place a standby generator (350KVA) to mitigate against any disruptions in electric power supply and ensure uninterrupted continuity of business transactions and service delivery in furtherance of an environment that is supportive to sustainable performance.

To address the sustainability and enhancement of the physical work place and environment, the Commission complied with applicable statutory requirements by carrying out annual work audits in compliance with the provisions of the Occupational, Health and Safety Act, 2007, and the Environmental Management and Coordination Act, 1999.

8.4 Employee Welfare

The Strategic Plan 2019-2024 clearly elaborates the Commission's Vision, Mission and Strategic Objectives. It is aware that for it to be fully implemented, it requires involvement, effort and commitment from a well-motivated, diverse and productive personnel.

As at June 30, 2023, the Commission Secretariat establishment was 245 against an approved establishment of 444 where 117 were female officers and 128 were male officers. This included 6 PWDs. It also had sixty-eight (68) PSIP and PDTP interns deployed to various directorates as a means of inculcating skills to Kenyan graduates.

As a means of promoting staff welfare and health, it carried out the following programmes and activities: -

- i)* Established a comprehensive inpatient and outpatient medical insurance for Commissioners and Secretariat staff:
- ii)* Established a group personal accident insurance and Work Injury Benefits Act cover:
- iii)* Established a contributory pension scheme for staff on permanent terms:
- iv)* Introduced a group life insurance for secretariat staff:
- v)* Organized Staff pre-retirement seminars
- vi)* Carried out in-house staff counseling sessions
- vii)* Offered a Mortgage and car loan scheme facility at competitive interest rates
- viii)* Has a well-equipped gymnasium for Commissioners and staff to promote a healthy lifestyle: and as well as paying health clubs for commissioners and directors

- ix) Is in the process of establishing a post retirement medical scheme for the commissioners and staff.
- x) Pay subscriptions for officers who belong to professional bodies such as ICPAK, LSK, IRM, KISM among others.

To promote the physical security of the Commission building and Information, it conducted training for ten fire marshals on how to combat workplace fire hazards and trained one hundred staff on Protective security.

Further, the Commission carried out staff awareness programs on occupational safety and health, sustainable work environment and annual work-place safety inspection and audit in compliance with the provisions of the Occupational Safety and Health Act (2007) and Environmental Management and Coordination Act (1999) and undertook the following Work-Place Audits and Safety Measures: -

- i)* Annual Occupational Safety and Health Audit at the Public Service Commission in compliance with Section 11(1) of the Occupational Safety and Health Act (OSHA), 2007;
- ii)* Annual Environmental Audit at the Public Service Commission in compliance with the Environmental Management & Coordination Act (EMCA), 1999;
- iii)* Baseline Work Place Risk Assessment at the Public Service Commission in compliance with Section 6 (3) of the Occupational Safety and Health Act (OSHA), 2007;

8.5 Operational practices

8.5.1 Responsible Supply chain and supplier relations

Public Service Commission being a public entity is guided by article 227 of the constitution of Kenya 2010 which requires public procurement to be set up in a manner that is fair, equitable, transparent, competitive, and cost effective.

The Public Procurement and Asset Disposal Act, 2015 and the Public Procurement and Asset Disposal Regulations, 2020 provides the legal framework to carry out public procurement process, to this extend PSC maintains good business practice by engaging the providers of goods and services through open tendering procedures, framework contracting and other procurement

methods as guided in the Act and Regulations that ensures compliance to the principles of public procurement.

The Commission honours its contractual obligations by ensuring that the suppliers of goods and services are paid promptly and in adherence to the contractual agreements.

Contracts are entered into with suppliers who meet the threshold of ethical procurement, in good standing and are not debarred from participating in public procurement.

The Commission to ensure accountability by publishing all contracts awarded on the Public Procurement Information Portal (PPIP) and access to government procurement opportunities by reserving at least 30% of the procurement budget to the special groups i.e. youth, women and persons living with disability.

8.6 Community Engagements

During the financial year 2022-2023 the Commission did not participate in any community engagements due to financial constraints and busy schedule.

9.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Public Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Public Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the Public Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements were approved and signed by the Accounting Officer on **30/09/ 2023**.



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission

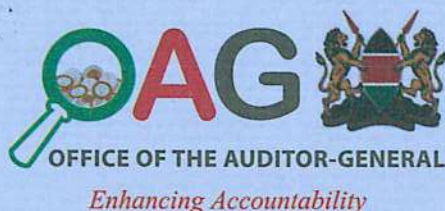


Joseph Muhia Njoroge
Head of Accounting Unit
ICPAK Member No. 6386

10.0 REPORT OF THE INDEPENDENT AUDITORS

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON PUBLIC SERVICE 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 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 Public Service Commission set out on pages 1 to 23, which comprise of the statement of financial assets and financial

liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows, 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 Public Service Commission as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional 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.

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow-up on the auditor's recommendations section of the financial statements, various prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided reasons for the delay in resolving the prior year's audit issues as required by the National Treasury guidelines.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

Review of the payroll and supporting documentation revealed that twelve (12) employees earned a net salary of less than one-third (1/3) of their basic salaries. This is contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016 which requires public officers not to over-commit their salaries beyond two-thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance. Management did not provide satisfactory explanations for the failure to comply with the policy, which may expose the staff to pecuniary embarrassment.

In the circumstance, Management was in breach of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016.

2. Employees Above the Mandatory Retirement Age

Review of human resource records revealed that five (5) employees were still on the payroll of the Commission despite having attained the mandatory retirement age of sixty (60) years and were not people living with disability. This is contrary to Section D.21 of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016 which requires all officers to retire from the Service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities and/or as may be prescribed by the Government from time to time. Management explained that the employees were appointed on local agreement after attaining the retirement age due to their rare knowledge, skills and competencies. However, no documentary evidence in support of the explanation was provided.

In the circumstances, Management was in breach of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016.

3. Procurement for the Supply, Installation, Implementation, and Commissioning of an Integrated Management Information System (IMIS)

The Public Service Commission commenced procurement for the supply, installation, implementation, and commissioning of an Integrated Management Information System (IMIS) through an open tender method of procurement in the financial year 2015/2016. The tender was awarded to a local company at a sum of Ksh.97,022,400 and contract was signed by the firm and the Public Service Commission on 7 December, 2015. While the Commission had anticipated that the IMIS would automate all the operations and services of the Commission including interface with the public, it was noted that the system had not moved from a test to a live environment.

Further, there was no URL to a live environment, evidence of commissioning of the IMIS, nor recent/live report resulting in incomplete system implementation. Twelve (12) modules such as; Financial Management and Project Management, Asset Management,

Human Capital Management, and Recruitment & Selection modules among others have not been developed. Management has not explained why the implementation of the system has stalled nor instituted measures to ensure the IMIS is completed and commissioned as intended.

In the circumstances, it was not possible to confirm whether the public has obtained value for money on the expenditure of Kshs.67,887,380 incurred to date on the Integrated Management Information System.

4. Construction of Additional Offices (Phase 2) on the 5th Floor, at the Commission's Old Office Block

The construction of additional offices (Phase 2) on the 5th Floor, of the Public Service Commission's Old Office Block was initiated and procured in the financial year 2019/2020, through an open tender, and the contract was awarded to a local firm at a contract sum of Kshs.66,090,890. The contract agreement was signed on 16 November, 2020 for a period of 39 weeks, with a completion date of 24 August, 2021. The contractor requested an extension of the contract duration by ten (10) weeks to 1 November, 2021. However, a review of the progress of works and field inspection conducted in December 2023 revealed that the works were incomplete and the project was behind schedule, and payments amounting to Kshs.26,219,344 or 40% of the contract sum, had been certified, three years after the lapse of the contract period.

In the circumstances, the inadequate supervision of the works by the Project Manager and the delay in the project completion may result in additional costs and may result in value for money not being realized.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Inadequate Controls in Use of Motor Vehicles

Review of the motor vehicle work tickets and analysis of fuel consumption by vehicles revealed that the average fuel consumption yielded a distance of between 2.75 to 6.68

kilometers per litre, which is considered too low, an indication of possible wastage and lack of controls on fuel consumption. Further, officers who were not at the same location as the vehicle at the time of authorizing the journey authorized some motor vehicle journeys. This raises the risk of manipulation of entries in work tickets and irregular motor vehicle journeys. As a result of these anomalies, Management contravened Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer shall take full responsibility and ensure proper control system exists for assets, preventative mechanisms are in place to eliminate theft, security threats, losses, wastage, misuse and that movement and conditions of assets can be tracked.

In the circumstances, the effectiveness of the system of internal controls on asset management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue 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 terminate the Commission or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Commission's financial reporting process, reviewing the effectiveness of how Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 controls 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 controls 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 January, 2024

11.0 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	2,364,924,565	2,293,923,211
Proceeds from Sale of Assets			-
Miscellaneous Receipts	3	14,735,446	587,912
Total Receipts		2,379,660,011	2,294,511,122
Payments			
Compensation of Employees	4	1,799,736,898	1,711,821,368
Use of Goods and Services	5	541,460,890	436,591,778
Social Security Benefits	6	7,028,860	80,845,917
Acquisition of Assets	7	30,665,575	62,690,874
Total Payments		2,378,892,224	2,291,949,936
Surplus/Deficit		767,787	2,561,186

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on **30/09/ 2023** and signed by:



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoro
Head of Accounting Unit
ICPAK Member No. 6386

12.0 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2023

Description	Note	Insert	Insert
		Current FY	Comparative FY
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	8A	4,459,755	10,136,330
Cash balances	8B	82,104	35,093
Total cash and cash equivalents		4,541,859	10,171,423
Imprests and advances	9	362,116	998,252
Total financial assets		4,903,975	11,169,675
Financial liabilities			
Third party deposits and retention	10	3,823,566	9,936,785
Net financial assets		1,080,410	1,232,891
Represented by			
Fund balance b/fwd.	11	1,232,890	31,379,701
Prior year adjustment	12	-920,268	-32,707,995
Surplus/Deficit for the year		767,787	2,561,186
Net financial position		1,080,410	1,232,890

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on 30/09/ 2023 and signed by:



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoroge
Head of Accounting Unit
ICPAK Member No. 6386

13.0 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023


Description	Notes	Insert	Insert
		Current FY	Comparative FY
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	2,364,924,565	2,293,923,211
Miscellaneous Receipts	3	14,735,446	-
Payments for Operating Expenses			
Compensation of employees	4	-1,799,736,898	-1,711,821,368
Use of goods and services	5	-541,460,890	-436,591,778
Social security benefits	6	-7,028,860	-80,845,917
Adjusted For:			
Adjustments during the year			
Decrease/(Increase) in accounts receivable	13	636,136	-185,411
Increase/(Decrease) in deposits and retention	14	-6,113,219	-3,959,848
Prior year adjustments	12	-920,268	-32,707,995
Net Cash Flow from Operating Activities		25,036,012	27,810,894
Cash flow From Investing Activities			
Proceeds from A-I-A	3		587,912
Acquisition of assets	7	-30,665,575	-62,690,874
Net Cash Flows from Investing Activities		-30,665,575	-62,102,962
Net increase in cash and cash equivalent		-5,629,563	-34,292,070
Cash & Cash Equivalent at Start of The Year		10,171,423	44,463,493
Cash & Cash Equivalent at End of The Year		4,541,859	10,171,423

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on 30/09/ 2023 and signed by:



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoro
Head of Accounting Unit
ICPAK Member No. 6386

14.0 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	2,581,140,000	-120,378,009	2,460,761,991	2,364,924,566	95,837,425	96.11
Proceeds from sale of assets						
Miscellaneous Receipts	1,000,000	17,000,000	18,000,000	14,735,446	3,264,554	0.60
Total Receipts	2,582,140,000	-103,378,009	2,478,761,991	2,379,660,012	99,101,979	96.00
Payments						
Compensation of employees	1,850,140,000	-40,878,009	1,809,261,991	1,799,736,898	9,525,093	99.47
Use of goods and services	619,613,077	-3,100,000	616,513,077	541,460,890	75,052,187	87.83
Social security benefits	17,924,475	-10,400,000	7,524,475	7,028,860	495,615	93.41
Acquisition of assets	94,462,448	-49,000,000	45,462,448	30,665,575	14,796,873	67.45
Other payments						
Total Payments	2,582,140,000	-103,378,009	2,478,761,991	2,378,892,224	99,869,767	95.97
Surplus/ Deficit				767,788	- 767,788	

Notes: Variance analysis:

(a) Reallocations within the year:

The financial statements were approved on **30/09/ 2023** and signed by:



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoroge
Head of Accounting Unit
ICPAK Member No. 6386

(a) Statement of Comparison of Budget and

Actual Amounts: Recurrent for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	2,554,840,000	-120,378,009	2,434,461,991	2,344,945,472	89,516,519	96.32
Miscellaneous Receipts – A-I-A	1,000,000	17,000,000	18,000,000	14,735,446	3,264,554	81.86
Other receipts						
Total Receipts	2,555,840,000	-103,378,009	2,452,461,991	2,359,680,918	92,781,073	96.22
Payments						
Compensation of employees	1,850,140,000	-40,878,009	1,809,261,991	1,799,736,898	9,525,093	99.47
Use of goods and services	619,613,077	-3,100,000	616,513,077	541,460,890	75,052,187	87.83
Social security benefits	17,924,475	-10,400,000	7,524,475	7,028,860	495,615	93.41
Acquisition of assets	68,162,448	-49,000,000	19,162,448	10,285,556	8,876,892	53.68
Other payments						
Total Payments	2,555,840,000	-103,378,009	2,452,461,991	2,358,512,205	93,949,786	96.89
Surplus/Deficit				1,168,713	-1,168,713	

Notes:

(a) Variance analysis: The variance in acquisition of Assets is below the threshold because there was delay in submission of certificate of completion for the construction of additional offices on fifth floor - old Commission House. On the other hand, the variances headed as budget utilization difference was due to non-funding by exchequer which resulted in pending bills.

(b) Reallocations within the year: This was done affecting various budget lines after reduction under supplementary I. This was in order for the Commission to meet the aligned programs within its mandate.
The entity financial statements were approved on **30/09/ 2023** and signed by:



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoroge
Head of Accounting Unit
ICPAK Member No. 6386

Public Service Commission
Annual Report and Financial Statements for the year ended 30th June 2023

(b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	26,300,000		26,300,000	19,979,094	6,320,906	75.97
Other receipts						
Total Receipts	26,300,000		26,300,000	19,979,094	6,320,906	75.97
Payments						
Acquisition of assets	26,300,000		26,300,000	20,380,019	5,919,981	77.49
Total Payments	26,300,000		26,300,000	20,380,019	5,919,981	77.49
Surplus/Deficit				-400,925	400,925	

(a) **Variance analysis:** The variance is attributed to non-funding by exchequer which resulted in pending bills

(b) **Reallocations within the year:** There was no reallocation under development vote during the year.

The financial statements were approved on **30/09/ 2023** and signed by:



Secretary/CEO
 FCS, Dr. Simon K. Rotich, CBS
 Public Service Commission



Joseph Muhia Njoroge
 Head of Accounting Unit
 ICPAK Member No. 6386

(c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-Programme	Original Budget 2023 Kshs	Adjustments Kshs	Final Budget 2023 Kshs	Actual on comparable basis 2023 Kshs	Budget utilization difference Kshs
Programme 1: General Administration Planning & Support Services	936,147,613	(4,030,000)	932,117,613	894,840,072	37,277,541
Sub-programme 1: Administration	89,474,166	(3,080,000)	886,394,166	850,265,240	36,128,926
Sub-programme 2: Board Management Services	46,673,447	(950,000)	45,723,447	44,574,833	1,148,614
Programme 2: Human Resource Management & Development	1,445,674,594	(89,148,009)	1,356,526,585	1,308,732,915	47,793,670
Sub-programme 1: Establishment and Management Consultancy Services	55,599,002	(2,250,000)	53,349,002	50,835,307	2,513,695
Sub-programme 2: Human Resource Management	194,797,165	(220,000)	194,577,165	173,746,311	20,830,854
Sub-programme 3: Human Resource Development	1,195,278,427	(86,678,009)	1,108,600,418	1,084,151,297	24,449,121
Programme 3: Governance & National Values	147,717,768	(7,900,000)	139,817,768	132,564,209	7,253,559
Sub-programme 1: Compliance & Quality Assurance	100,163,397	(4,050,000)	96,113,397	93,088,257	3,025,140
Sub-programme 2: Ethics Governance & National Values	47,554,371	(3,850,000)	43,704,371	39,475,952	4,228,419
Programme 4: Performance & Productivity Management	52,600,025	(2,300,000)	50,300,025	42,755,028	7,544,997
Sub-programme 1: Performance & Productivity Management	52,600,025	(2,300,000)	50,300,025	42,755,028	7,544,997
Total	2,582,140,000	(103,378,009)	2,478,761,991	2,378,892,224	99,869,767

15.0 NOTES TO THE FINANCIAL STATEMENTS

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2) Reporting Entity

The financial statements are for the Public Service Commission. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

3) Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4) Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Public Service Commission for all the years presented.

a) Recognition of Receipts

The Public Service Commission recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Public Service Commission.

(i) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Public Service Commission.

Notes to the Financial Statements (Continued)

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received.

Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognizes all payments when the event occurs, and the related cash has been paid out by the Public Service Commission.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Notes to the Financial Statements (Continued)

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed in Annexure 2 to the financial statements.

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Public Service Commission includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

Notes to the Financial Statements (Continued)

c) 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 and at various commercial banks at the end of the financial year.

d) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs 3,823,568.55 compared to Kshs 9,936,784.65 in prior period as indicated in Note 10. There were no other restrictions on cash during the year.

e) Imprests and advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or Authority to Incur Expenditure (AIE) holders.

This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

f) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

Notes to the Financial Statements (Continued)

g) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

h) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law. There were no supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

i) Comparative Figures

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

j) Subsequent Events

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

k) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under Note 11 explaining the nature and amounts.

Notes to the Financial Statements (Continued)

l) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.
- c) Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

m) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises 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 entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Public Service Commission does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements (Continued)

1) Exchequer releases

Description	2022/2023	2021/2022
	Kshs	Kshs
Total Exchequer releases for quarter 1	541,608,080	462,390,295
Total Exchequer releases for quarter 2	572,507,034	601,880,440
Total Exchequer releases for quarter 3	452,597,589	514,637,695
Total Exchequer releases for quarter 4	798,211,862	715,014,780
Total	2,364,924,565	2,293,923,211

2) Transfers from other Government Entities

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers from Central government entities	34,145,312	10,348,208
Transfers from Counties		
Total	34,145,312	10,348,208

The transfer was received from the National Treasury as Authority to Incur Expenditure (AIE) for the purpose of funding Presidential function and induction of interns held at KICC. There were no such transfers in the previous period of comparison.

3) Miscellaneous Receipts

Description	2022/2023	2021/2022
	Kshs	Kshs
Receipts from Training Levy	48,051	587,912
Receipts from Administrative Fees and Charges - A-I-A Exam collections	14,687,395	
Disposal and Sales of Non-Produced Assets		-
Total	14,735,446	587,912

Notes to the Financial Statements (Continued)

4) Compensation to Employees

Description	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	783,262,882	706,627,258
Basic wages of temporary employees (Interns)	912,896,247	982,979,631
Personal allowances paid as part of salary	18,594,155	22,214,479
Compulsory national social security schemes	84,983,614	
Personal allowances paid as reimbursements		-
Total	1,799,736,898	1,711,821,368

The significant change as compared to the previous period is attributed to decrease in the number of interns and delay in posting date due to budget reduction in the basic wages of temporary employees which was done in the third quarter. Also some officers were promoted under succession management, annual increment and some hired during the financial year.

5) Use of Goods and Services

Description	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	9,741,566	9,246,788
Communication, supplies and services	32,346,608	32,147,918
Domestic travel and subsistence	84,995,432	54,375,684
Foreign travel and subsistence	10,186,807	2,423,599
Printing, advertising and information supplies & services	88,531,809	81,346,189
Rentals of produced assets	11,301,633	10,994,752
Training expenses	43,753,890	49,144,060
Hospitality supplies and services	72,711,868	67,405,089
Insurance costs	108,918,642	75,986,931
Specialized materials and services	2,246,988	3,928,147
Office and general supplies and services	18,984,530	9,817,348
Fuel Oil and Lubricants	18,586,363	8,944,927
Other operating expenses	20,119,165	19,659,387
Routine maintenance – vehicles and other transport equipment	10,517,570	4,984,316
Routine maintenance – other assets	8,518,019	6,186,644
Exchange rate losses		
Total	541,460,890	436,591,778

6) Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Government pension and retirement benefits	7,028,860	80,845,917
Total	7,028,860	80,845,917

The social security benefits in its terms relates to gratuity payments for staff on contract upon lapse of their contractual period.

7) Acquisition of Assets

Non-Financial Assets	2022/2023	2021/2022
	Kshs	Kshs
Refurbishment of Buildings	56,000	572,520
Construction and Civil Works	20,380,019	6,488,758
Overhaul of Vehicles and other Transport Equipment		201,953
Purchase of Household Furniture and Institutional Equipment	1,053,999	120,865
Purchase of Office Furniture and General Equipment	3,080,156	2,311,003
Purchase of Specialized Plant, Equipment and Machinery	4,055,633	4,620,775
Purchase of ICT Equipment, Software and other ICT Assets		-
Rehabilitation and Renovation of Plant, Machinery and Equip.	39,768	375,000
Acquisition of Intangible Assets		
Sub-total	28,665,575	14,690,874
Financial Assets		
Domestic Lending and On-lending – Car loan and Mortgage	2,000,000	48,000,000
Sub-total	2,000,000	48,000,000
Total	30,665,575	62,690,874

The finance assets acquired refers to the staff car loan scheme and mortgage managed and administered by the Kenya Commercial Bank. The funding to the scheme is reducing gradually as the scheme transition to a revolving fund.

8) Cash and Bank Accounts

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Type of Account	2022/2023	2021/2022
			Kshs	Kshs
Central Bank of Kenya, 1000181297, Recurrent Kshs.	Kshs.	Recurrent	492,795	199,545
Central Bank of Kenya, 1000182199, Development Kshs.	Kshs.	Development	143,395	-
Central Bank of Kenya, 1000182113, Deposit Kshs.	Kshs.	Deposit	3,823,566	9,936,785.00
Central Bank of Kenya, 1000182547, CBK 165 Kshs.	Kshs.	CBK 165		-
Total			4,459,755	10,171,425.00

8B: Cash on hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	82,104	35,093.00
Cash in hand – Held in foreign currency		-
Total	82,104	35,093.00

Detailed Cash is as follows:

Description	2022/2023	2021/2022
	Kshs	Kshs
Location 1	82,104	35,093.00
Other Locations		-
Total	82,104	35,093.00

Public Service Commission

Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

9) Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	-	-
Salary advances	362,116	998,252.00
Clearance accounts		-
Total	362,116	998,252.00

Breakdown of salary advances as at June 30, 2022

Name of Officer or Institution	Date Advance Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Mr Julius Moturi	Sep-22	468,964	351,723	117,241
Caroli Simiyu Njalale	Oct-22	250,000	187,499	62,501
Patrick Kiprotich Malakwen	Nov-22	547,124	364,750	182,375
Total		1,266,088	903,972	362,116

10) Third party deposits and retention:

Description	2022/2023	2021/2022
	Kshs	Kshs
Retention	3,823,565.75	9,936,785.00
Total	3,823,565.75	9,936,785.00

This relates the amounts held in deposit bank account and is restricted for refunding third party for services rendered during the financial year or subsequent comparable years. Only released upon issuance of certificate by the State Department for Public Works.

11) Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	10,136,330	44,161,530.00
Cash in hand	35,093	301,963.00
Accounts Receivables	998,252	812,841.00
Accounts Payables	-9,936,785	-13,896,633.00
Total	1,232,890	31,379,701.00

Notes to the Financial Statements (Continued)

These are bank balances brought down from the audited financial statements for financial year 2021/2022 as compared to the previous year.

12) Prior Year Adjustments

Description of the error	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank Account Balances	-		-30,441,484
Cash in Hand	-		-35,094
Accounts Payables	-		389
Receivables			
Others: Use of goods and services	-804,302		-2,231,806
	-804,302		-32,707,995

13) (Increase)/Decrease in Advances and Imprests

Description	2022/2023	2021/2022
	Kshs	Kshs
Receivables as at 1 st July 2022 (A)	998,252.00	812,841.10
Receivables as at 30 th June 2023 (B)	-362,116.00	998,252.00
(Increase)/Decrease in Receivables (C=(B-A))	636,136.0	(185,411.00)

14) Increase/(Decrease) in Retention and Third-Party Deposits

Description	2022/2023	2021/2022
	Kshs	Kshs
Payables as at 1 st July 2022	9,936,785.00	13,896,632.75
Payables as at 30 th June 2023	-3,823,565.75	9,936,785.00
Increase/ (Decrease) In Payables	(6,113,219.25)	(3,959,848.00)

During the year an amount totalling Ksh. 6,113,219.25 was returned to the National Treasury as unclaimed retention monies for more than six years.

Notes to the Financial Statements (Continued)

15) Related Party Disclosures

The following comprise of related parties to the Public Service Commission.

- Key management personnel that include the CEO and directors.

16) Other Important Disclosures

16.1 Related party transactions:

Description	2022/2023	2021/2022
	Kshs	Kshs
Key Management Compensation	90,143,606.00	77,643,156.65
Total	90,143,606.00	77,643,156.65

16.2: Pending Accounts Payable (See Annex 1)

Description	Balance b/f FY 2022/23	Additions for the period	Paid during the year	Balance c/f FY 2022/23
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	138,744.40	5,914,949.75	138,744.40	5,914,949.75
Supply of Goods	5,859,090.00	7,002,432.00	5,859,090.00	7,002,432.00
Supply of Services	52,735,340.40	21,062,018.20	52,735,340.40	21,062,018.20
Total	58,733,174.80	33,955,851.35	58,733,174.80	33,955,851.35

16.3 External Assistance

Description	2022/2023	2021/2022
	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	10,348,208.00
External Assistance received In Kind - as payment by Third Parties	18,900,000	12,216,000.00
Total	18,900,000	22,564,208.00

The funds received as external assistance was utilized on reviewing Citizen Service Charter Ksh. 6M, Human Resource Master Plan Ksh. 3.6M and Performance Management System in the Public Service Ksh. 9.3M. The activities were done on working retreats held in Naivasha and Nakuru County.

Notes to the Financial Statements (Continued)

a) Purpose and use of external assistance


Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Subsidies	-	
Acquisition of Assets	-	
Other Payments	18,900,000	22,564,208.00
Total	18,900,000	22,564,208.00

The assistance received has been grouped as indicated in the table for the purpose of classification and in accordance to the best accounting practices.


16.4 Progress on follow up of Prior Years Auditor-General’s recommendations

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1.	Unsupported expenditure on Leave commutation		Unresolved	
2.	Pending Bills		Unresolved	
3.	Unresolved Prior Year Matters		Unresolved	
4.	Non-Submission of Financial Statements for Staff Car Loan and Mortgage Scheme		Unresolved	
5.	Compensation of Employees		Unresolved	
6.	Irregular Recruitment of Staff		Unresolved	
7.	Retention of Retired Officers in Service		Unresolved	



Secretary/CEO
FCS, Dr. Simon K. Rotich, CBS
Public Service Commission



Joseph Muhia Njoroge
Head of Accounting Unit
ICPAK Member No. 6386

16.0 ANNEXES

Annex 1 - Analysis of Pending Accounts Payable

	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
					a	b	c	d=a+b-c	
	Construction of buildings								
1.	Finetops Enterprises Ltd	31/05/2023	Assorted Furniture	3,052,251.75			-	3,052,251.00	
2.	Magnifica Contractors Ltd	02/06/2023	Proposed repainting at Psc	7,148,219.00			4,933,069.00	2,215,149.75	
3.	Azadele Company Ltd	08/06/2023	Roof Insulation at PSC 5th floor old building	594,000.00			-	594,000.00	
	Sub-Total			5,914,949.75			4,933,069.00	5,861,400.75	
	Supply of goods								
4.	Rex Kiosk	19/04/2023	Supply of newspapers-June 2023	237,542.00			181,560.00	55,982.00	
5.	Telkom Kenya Ltd	17/04/2023	Airtime for Commissioners	50,000.00			-	50,000.00	
6.	Kacha Enterprises	03/04/2023	Supply of fresh milk-April 2023	350,000.00			-	350,000.00	
7.	Safaricom Kenya Ltd	23/05/2023	Supply of airtime for staff - June 2023	991,450.00			-	991,450.00	
8.	Dignity Traders Ltd	29/05/2023	Laptop computers	1,225,000.00			-	1,225,000.00	
9.	Fair View Technologies	10/05/2023	Supply of document management software	3,800,000.00			-	3,800,000.00	
10.	Catematt Enterprises	05/06/2023	Supply of Toilet Tissue	530,000.00			-	530,000.00	

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	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
11.	Supply of services								
12.	Carrocel Cleaning Services	15/06/2023	Fumigation Services to PSC Executive Block and Boardrooms	1,398,436.00			-	1,398,436.00	
13.	CFAO Motors	07/06/2023	Service & Maintenance of 7 GK Vehicles	780,789.30			-	780,789.30	
14.	Telkom Kenya Ltd	06/04/2023	Internet Firewall Security	291,215.40			-	291,215.40	
15.	Nairobi Technical Training Institute	20/04/2023	Hire of Training Facilities	140,000.00			-	140,000.00	
16.	Government Advertising Agency	22/11/2022	Assorted Adverts	205,045.00			-	205,045.00	
17.	Enza Airport Hotel Ltd	27/02/2023	Retreat- Commission Board	103,000.00			-	103,000.00	
18.	Standard Group Ltd	03/05/2023	Assorted advertisements	1,094,964.00			-	1,094,964.00	
19.	Nation Media Group Ltd	03/05/2023	Assorted Adverts	1,262,202.00			-	1,262,202.00	
20.	Enza Airport Hotel Ltd	25/01/2023	Retreat- CQ&A team & Commission Board	421,150.00			-	421,150.00	
21.	KICC	05/05/2023	Workshop on post retirement	499,008.15			-	499,008.15	
22.	KSG – Lower Kabete	08/08/22	Induction of new staff to commission	437,320.00			-	437,320.00	
23.	State Department of Broadcasting	18/04/2023	Advertisements as per Invoices	574,711.35			-	574,711.35	
24.	Eseriani Ltd	12/01/2023	Meeting - Board strategy and performance	337,700.00			-	337,700.00	
25.	Government Advertising Agency	07/02/2023	Assorted Adverts	1,016,298.60			-	1,016,298.60	
26.	State Department of Broadcasting	28/02/2023	Advertisements as per Invoices	907,241.25			-	907,241.25	

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	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
27.	Standard Group Ltd	27/02/2023	Assorted advertisements	658,000.00			-	658,000.00	
28.	Standard Group Ltd	07/03/2023	Assorted advertisements	749,062.15			-	749,062.15	
29.	Nation Media Group Ltd	02/02/2023	Assorted Adverts	1,822,574.00			-	1,822,574.00	
30.	Nation Media Group Ltd	21/02/2023	Assorted Adverts	1,598,399.00			-	1,598,399.00	
31.	Telecommunication Today Ltd	13/06/2023	Restoration of old PABX at PSC	905,000.00			-	905,000.00	
32.	Kenya Broadcasting Corporation	08/08/2022	Assorted Adverts	1,590,000.00			-	1,590,000.00	
33.	KSG – Lower Kabete	11/05/2023	HRM directors forum	1,451,670.40			-	1,451,670.40	
34.	Burchs Resort Ltd	24/08/2022	Retreat to Prepare declaration of income, assets & Liabilities	308,000.00			-	308,000.00	
35.	Burchs Resort Ltd	17/09/2022	Annual Report for PSIP dept. retreat	664,000.00			-	664,000.00	
36.	Burchs Resort Ltd	21/02/2023	Retreat for values and principles evaluation	342,000.00			-	342,000.00	
37.	Burchs Resort Ltd	03/10/2022	Retreat for 2021/2022 values and principles	928,000.00			-	928,000.00	
38.	Burchs Resort Ltd	29/05/2023	Retreat for data capture for PSIP cohort 5	468,000.00			-	468,000.00	
39.	Principal, Kenya Institute of Highways and Building	15/06/2023	Training Fees - Julius Ogemba	30,688.00				30,688.00	
40.	ICTAK	-	Membership renewal	5,000.00				5,000.00	
41.	Kenya National Secretaries Association	29/06/2022	Annual Subscription Fee	102,544.00				102,544.00	
	Sub-Total			28,276,010.60			181,560	28,094,450.60	

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	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	Grand Total			34,190,960.35				33,955,851.35	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	-	-	-	-	
Buildings and structures	367,944,118.30	20,436,019	-	-	388,380,137.30
Transport equipment	196,887,076.00		-	-	196,887,076.00
Office equipment, furniture and fittings	77,624,684.00	4,134,155	-	-	81,758,839.00
ICT Equipment	171,140,192.50		-	-	171,140,192.50
Machinery and equipment	8,623,404.00	4,095,401	-	-	12,718,805.00
Intangible assets	6,222,379.45		-	-	6,222,379.45
Work in progress	-		-	-	0.00
Total	828,441,854.25	28,665,575	-	-	857,107,429.25

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete and covers all the entity's assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury).



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