



REPUBLIC OF KENYA



# PUBLIC SERVICE COMMISSION

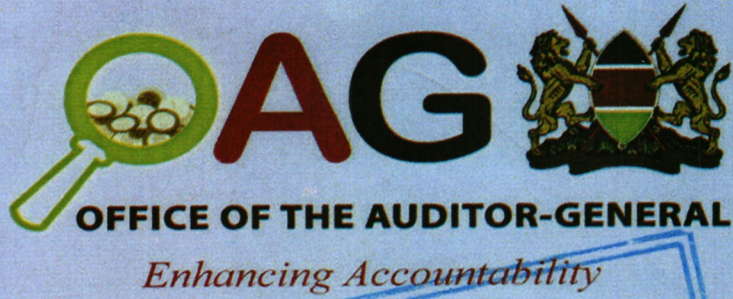
# FINANCIAL STATEMENTS

For Year Ended 30 June 2021

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







THE NATIONAL ASSEMBLY  
DATE: 19 APR 2023 DAY: WEDNESDAY  
TABLED BY: DEPUTY MAJORITY LEADER  
CLERK-AT-THE-TABLE: [Signature]

**REPORT**

OF

**THE AUDITOR-GENERAL**

ON

**PUBLIC SERVICE COMMISSION**

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



## Vision

A citizen-centric Public Service.

## Mission

To Transform the Public Service for Efficient and Effective Service Delivery.

## Core Values

- ➔ Citizen Focus
- ➔ Professionalism
- ➔ Innovation
- ➔ Teamwork



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# FINANCIAL STATEMENTS

For Year Ended 30 June 2021

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# I. KEY ENTITY INFORMATION AND MANAGEMENT

## 1.0 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.

### a) 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.

### b) Vision, Mission and Core Values

|                     |   |
|---------------------|---|
| <b>Vision:</b>      | A Citizen-Centric Public Service  |
| <b>Mission:</b>     | To transform the public service for efficient and effective service delivery. |
| <b>Core Values:</b> | Citizen focus; Professionalism; Innovation; and Teamwork                      |

### 1.1 Key Management

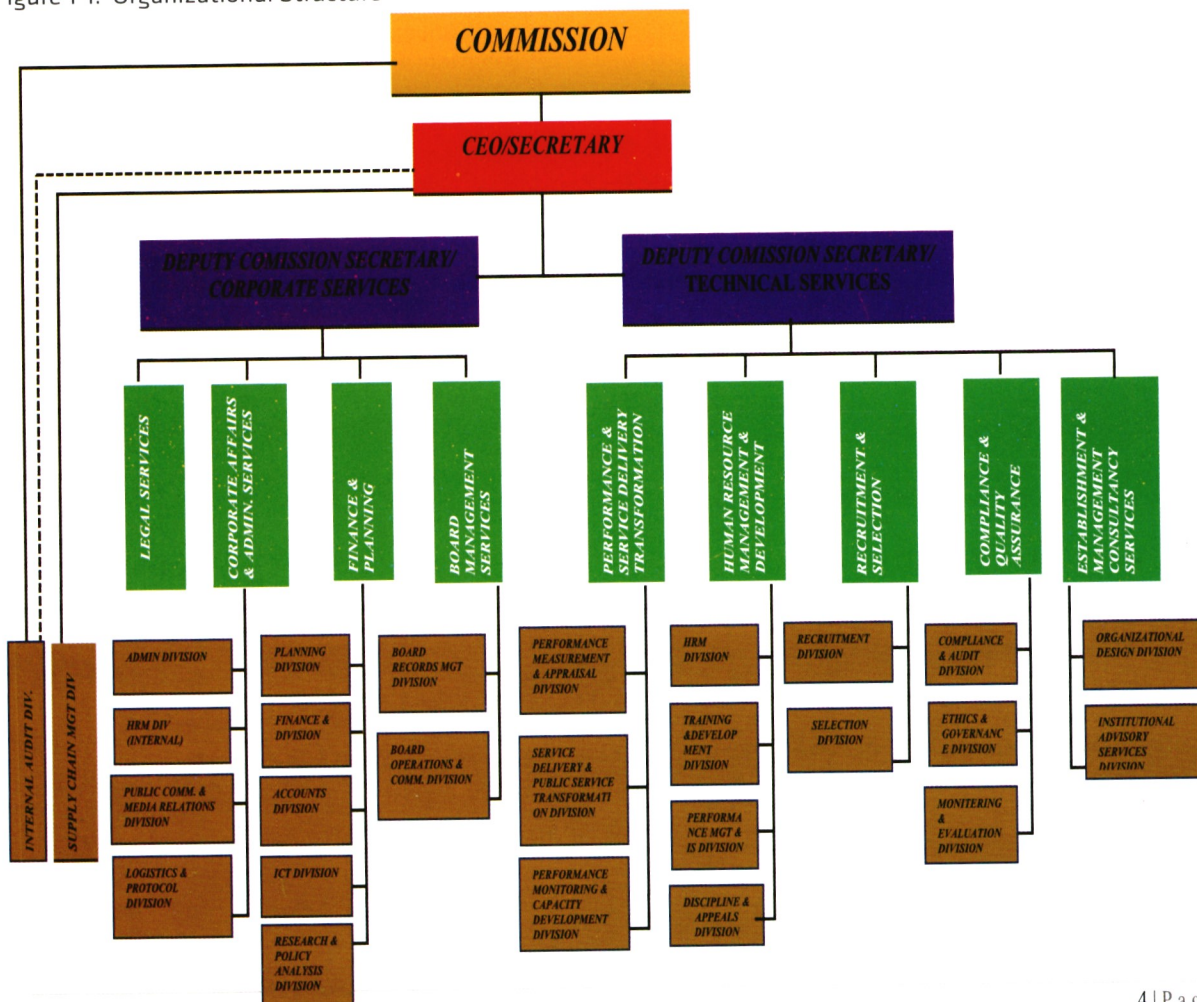
The Commission's day-to-day management is under the following key organs:

- a) 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 sen-



- ior Secretariat staff. Each Committee has specific terms of reference dealing with broad areas of the Commission mandate.
- b) 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;
  - c) 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.
  - d) The management structure includes a Chief Internal Auditor, who reports directly to the Commission Board through the Audit Committee, advises on internal control systems and fiduciary policy issues.

Figure 1-1: Organizational Structure





## Commission Board- Profiles

### CPA Charity S. Kisotu, MBS 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, 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, 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 Ph.D 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, 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 long standing. 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 Defence 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, 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, 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, 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 in 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. Otieno 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.



## 1.2 Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibilities were:

Table 1-1: Key Management Personnel with Direct Fiduciary Responsibilities

| No. | Designation                                      | Name                       |
|-----|--|----------------------------|
| 1.  | Accounting Officer                               | Dr.Simon K. Rotich, CBS    |
| 2.  | Deputy Commission Secretary (Corporate Services) | Remmy Nambuchi Mulati, MBS |
| 3.  | Director, Administration                         | Gerald Kuhaka, OGW         |
| 4.  | Deputy Director, Finance                         | CPA Rebecca J. Kiplagat    |
| 5.  | Ag. Deputy Director, HRM Administration          | Caroline Kiget             |
| 7.  | Ag. Deputy Director, Accounts                    | CPA Dr. Julius O. Moturi   |
| 8.  | Deputy Director, Supply Chain Management Officer | Patrick Malakwen           |

## 1.3 Fiduciary Oversight Arrangements

The Commission Board provides the overall fiduciary oversight through the following organs:

### 1.3.1 Commission Board and Committees

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 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 Commission committees and respective terms of reference are as follows:-

#### A. *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.

#### B. *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.

#### C. *Human Resource 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



*D. 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.

*E. 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.

*F. 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.

*G. 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.

*H. 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

In 2020/21 financial year, the Committees held quarterly meetings whose recommendations were considered and approved by the Commission during the board meetings.

### 1.3.2 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 expenditure of the Commission are incurred for authorised purposes and properly charged. Further, the oversight arrangements are undertaken through the following Committees;

- a) Budget Implementation Committee: Oversees budget implementation process and periodically advises the Accounting Officer on the budget performance;
- b) Adhoc Evaluation Committees: For specific procurement matters;
- c) Inspection and Acceptance Committee: Inspects works, goods or services undertaken/ supplied; and

- d) 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.

### 1.3.3 External Oversight Arrangements

The external oversight arrangements are provided by the following:

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

### 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](mailto:psck@publicservice.go.ke)  
Website: [www.publicservice.go.ke](http://www.publicservice.go.ke)

#### Bankers

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

#### Independent Auditors

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

#### Principal Legal Adviser

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



## 2. FOREWORD BY THE COMMISSION VICE CHAIRPERSON



Since the commencement of the implementation of the Commission's strategic plan as reported in our 2019/2020 Financial Statements, we are confident of a progressive trajectory, having initiated the process of laying a foundation upon which we expect to actualize our vision for a citizen-centric public service. This is evident in the strides that the Commission has made in the 2020/21 Financial Year despite of the Covid-19 Pandemic. Secondly, this year is significant in our reporting because it will be remembered as the year the Commission laid its chairman, the late Stephen K. Kirogo to rest. The late Chairman, had a very clear vision for the public service. Encapsulated in the mantra, Reform, Perform and Transformed, it was about placing the citizen at the centre of service delivery, building a public service grounded on values and principles of public service as laid out in the Constitution and improving public service productivity. To address these challenges, the late Chairman was passionate about finding ways of improving the efficiency and effectiveness of service delivery, providing value for money by improving quality of service (accessibility for all and satisfactory citizen experiences and outcomes), and reduc-

ing the costs involved in providing those services. The achievements realised this far is, therefore, a tribute to the late Chairman on his vision for the service and a testimony to the strong foundations he laid that enabled a smooth transition and continuity.

The Strategic Plan is implemented through annual work plans which are cascaded into annual performance contract signed between the Commission Secretary/CEO and the Commission Board. This report, therefore, outlines the financial performance for the Financial Year 2020/21 of the strategic plan period, the achievements and the challenges encountered in implementing the budget for the year.

### 2.1 Budget Performance for the Financial Year 2020/21

The Commission was allocated Gross Estimates of Kshs. 2.20 billion consisting of recurrent and development estimates of Kshs. 2.18 billion and Kshs. 19.28 million, respectively. The corresponding expenditure was Kshs. 2.15 billion, representing 98 per cent budget absorption rate, comprising of Kshs. 2.13 billion or 98.05 per cent and Kshs. 19.28 million or 100 per cent for recurrent and development estimates, respectively. The lower absorption of recurrent budget resulted from non-absorption of Kshs. 39 million of Public Service Internship Programme (PSIP) stipends due to late reporting of Cohort 3 interns.

Out of the recurrent expenditure of Kshs. 2.13 billion, Kshs. 1.62 billion representing 76.1 per cent was used for compensation of employees, while Kshs. 511.31 million representing 23.9 per cent, was used for operations and maintenance. The development sum of Kshs. 19.28 million was utilized for refurbishment projects in the old Commission building to reduce office congestion. The summarized budget performance is as shown in Table 2-1, Figures 2-1 and 2-2.

Table 2-1: Summary Budget Performance 2020/21 Financial Year

| Title and Details         | Approved Estimates<br>2020/21 | Expenditure 2020/21 | Overall Absorption<br>Rate |
|---------------------------|-------------------------------|---------------------|----------------------------|
| Recurrent                 | Kshs.                         | Kshs.               | Percentage (%)             |
| Compensation of Employees | 1,660,660,000                 | 1,621,458,253       | 97.64                      |
| Use of goods and services | 387,932,174                   | 384,787,958         | 99.19                      |
| Social Security Benefits  | 71,333,558                    | 71,333,558          | 100.00                     |
| Acquisition of Assets     | 56,827,700                    | 56,723,372          | 99.82                      |
| Gross Recurrent           | 2,176,753,432                 | 2,134,303,141       | 98.05                      |
| AIA                       | 1,520,000                     | 1,530,515           | 100.69                     |



| Title and Details     | Approved Estimates 2020/21 | Expenditure 2020/21  | Overall Absorption Rate |
|-----------------------|----------------------------|----------------------|-------------------------|
| Net Recurrent         | 2,175,233,432              | 2,132,772,626        | 98.05                   |
| <b>Development</b>    |                            |                      |                         |
| Acquisition of Assets | 19,280,000                 | 19,279,998           | 100.00                  |
| Gross Development     | 19,280,000                 | 19,279,998           | 100.00                  |
| <b>TOTAL (Gross)</b>  | <b>2,196,033,432</b>       | <b>2,152,052,624</b> | <b>98.00</b>            |

The overall absorption of the funds voted for in 2020/21 fiscal year was 98 per cent illustrating Commission's commitment to implement planned programmes within the set timelines and allocated ceilings. Failure to achieve 100% absorption was attributed to absorption of Internship Stipend, which was part of Compensation to Employees at 96 per cent. The under-absorption was caused by late reporting of Cohort 3 Interns. The compensation to employees consumed the highest percentage, 76.0 per cent of Commission's expenditure for the period under review. (Figure 2-2).

About 17.9 per cent of the expenditure was on use of goods and services in support of the Commission's mandate programmes. The Commis-

sion applied 3.3 per cent of its budget on social security benefits which include Commission's contributions to defined pension contributions and gratuity payments.

Finally, the Commission used 2.7 per cent of its budget on acquisition of assets, which included Kshs. 55 million funds for staff mortgage and car loan scheme and Kshs. 19.28 million for the refurbishment of the old Commission House to improve work environment for the staff and Commission's customers including candidates attending interviews. Figure 2-1 shows the overall budget performance for recurrent and development expenditure while Figure 2-2 indicates expenditure by economic classification for the period under review.

Figure 2-1: Overall Budget Performance Financial Year 2020/21

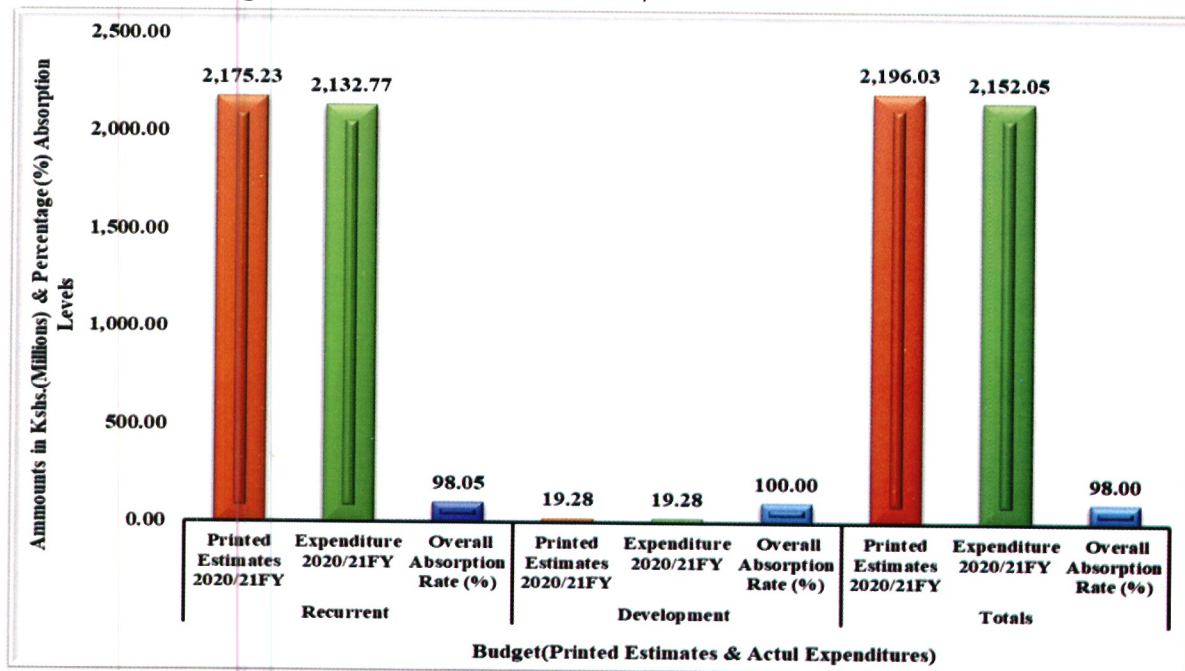
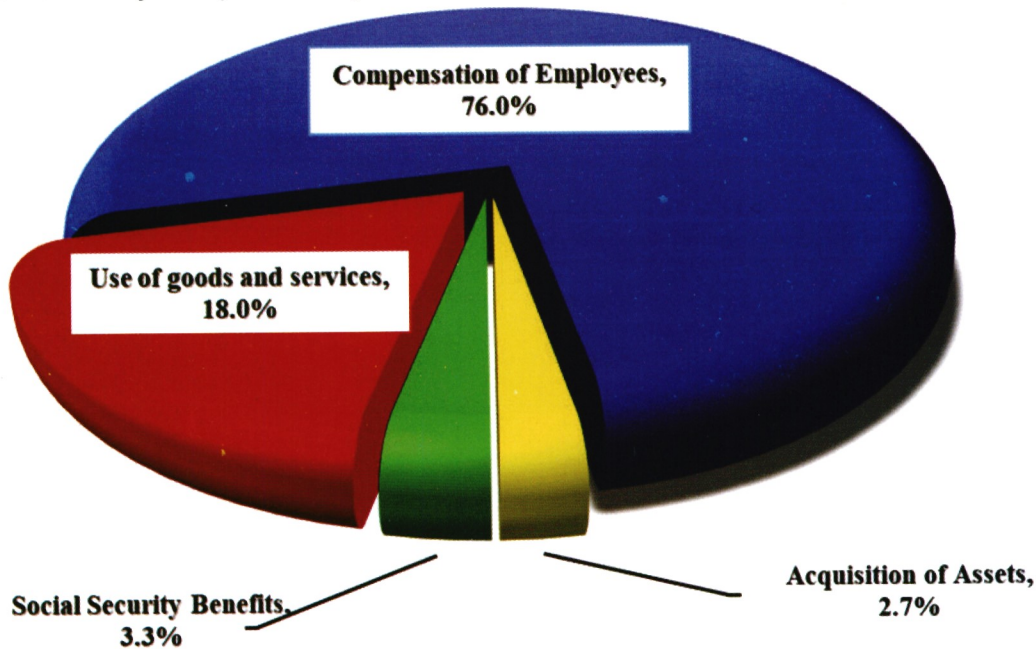




Figure 2-2: Summary of Expenditure by Economic Classification



## 2.2 Budget Performance by Programmes

The Commission discharged its functions through four programmes namely: General Administration, Planning and Support Services Programme; Human Resource Management and Development Programme; Governance and National Values Programme; and Performance and Productivity Management Programme. The expenditure trends for the 2020/21 fiscal year for each programme are as shown in Table 2-2 and Figure 2-3.

The Human Resource Management and Development Programme was allocated a higher percentage of the Commission's budget com-

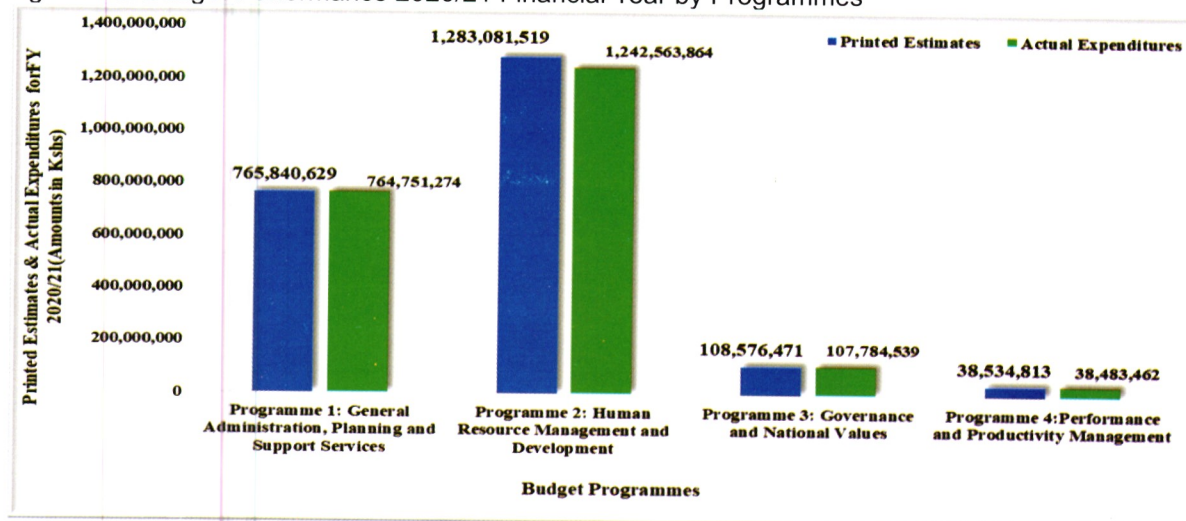
pared to the other three programmes of General Administration, Planning and Support, Governance and National Values, and Performance and Productivity Management. The higher allocation to Human Resource Management and Development Programme is attributed to inclusion of Kshs. 1 billion for payment of stipend under Public Service Internship Programme. The General Administration, Planning and Support service Programme had the second highest allocation as it consolidates shared services that support the Commission in the delivery of the core Commission's mandate. The areas include staff pension, gratuity, medical insurance, mortgage and car loan scheme, fuel and vehicles maintenance, maintenance and refurbishment of buildings,

Table 2-2: Summary Budget Performance 2020/21 FY by Programmes

| Programmed/Sub-programme   | Approved Estimates | Actual Expenditure | Budget Utilization Difference | Overall Absorption Rate |
|--|--------------------|--------------------|-------------------------------|-------------------------|
|  | 2020/21            | 2020/21            | 2020/21                       | 2020/21                 |
|  | Kshs               | Kshs               | Kshs                          | %                       |
| Programme 1: General Administration, Planning and Support Services | 765,840,629        | 764,751,274        | 1,089,355                     | 99.86                   |
| Programme 2: Human Resource Management and Development             | 1,283,081,519      | 1,242,563,864      | 40,517,655                    | 96.84                   |
| Programme 3: Governance and National Values                        | 108,576,471        | 107,784,539        | 791,932                       | 99.27                   |
| Programme 4: Performance and Productivity Management               | 38,534,813         | 38,483,462         | 51,351                        | 99.87                   |



Figure 2-3: Budget Performance 2020/21 Financial Year by Programmes



among others.

### 2.3 Comparative performance for the Medium Term (2018/19 to 2020/21 Financial Years)

The Commission's budget performance in terms of expenditure absorption by economic classifications for the last three fiscal years is presented in Table 2-3 and Figure 2-4 below. The compensation of employees recorded significant jump in growth in 2019/20 of 165 per cent resulting from inaugural budgetary allocation of Kshs. 1 billion for payment of interns' stipend under the Public Service Internship Programme. The slight

increase of 3 per cent in 2020/21 arose from annual salary increment for Commission staff. Use of goods recorded a slight increase of 16 per cent in 2019/20 Financial Year arising from budgetary allocation for administrative costs of the internship programme, however, in 2020/21 FY there was a reduction of 22 per cent due to budget cuts by National Treasury. Social benefits recorded 3 per cent and 4 per cent reduction, in 2019/20 and 2020/21, respectively. Finally, the acquisition of assets reduced significantly by 45 per cent in 2019/20, with a marginal increase of 3 per cent in 2020/21FY.

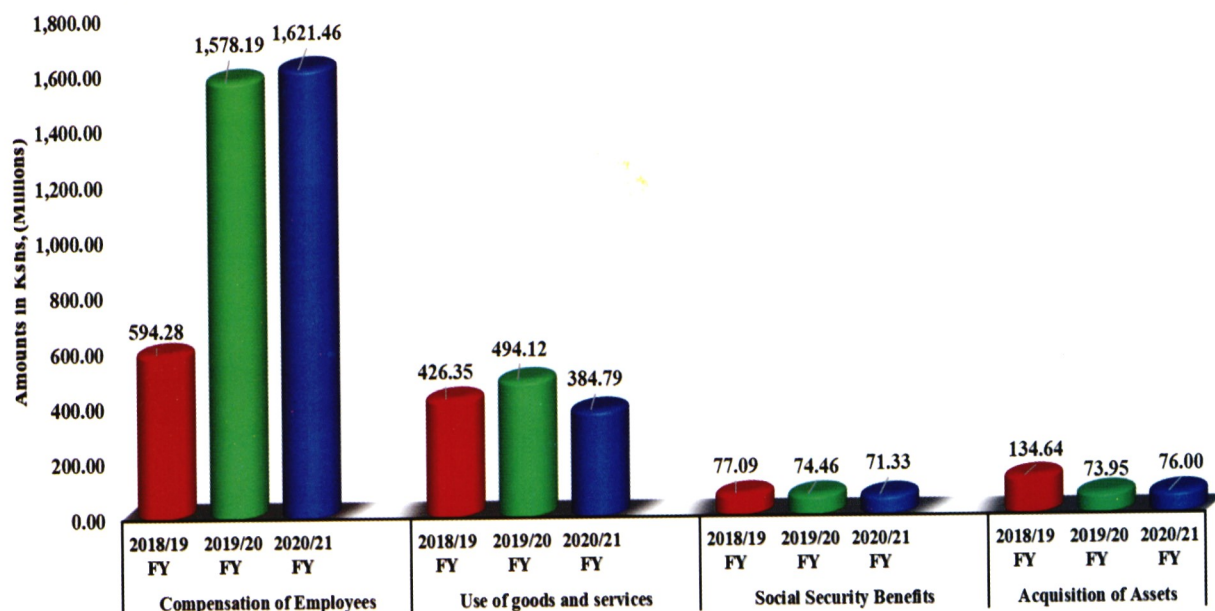
The reduction in use of goods mainly affected

Table 2-3: Comparative Analysis of Performance for the 2018/19 to 2020/21 FYs

| Title and Details            | Expenditure 2018/19  | Expenditure 2019/20  | Expenditure 2020/21  |
|------------------------------|----------------------|----------------------|----------------------|
|                              | Kshs.                | Kshs.                | Kshs.                |
| Compensation of Employees    | 594,276,550          | 1,578,187,489        | 1,621,458,253        |
| Use of goods and services    | 426,345,328          | 492,383,517          | 384,787,958          |
| Social Security Benefits     | 77,088,041           | 74,460,642           | 71,333,558           |
| Acquisition of Assets        | 134,641,197          | 96,472,051           | 76,003,370           |
| <b>Total Net Expenditure</b> | <b>1,232,351,116</b> | <b>2,241,503,697</b> | <b>2,153,583,139</b> |



Figure 2-4: Comparative Analysis of Performance for the Medium Term Financial Years (2018/19-2020/21 )



Economic Classification for the Medium Term Financial Years (2018/19-2020/21)

implementation of strategic plan programmes for the period under review.

## 2.4 Key Achievements

The Commission implemented a number of key strategic plan initiatives for the 2020/21 financial year. The initiatives are aimed at transforming the public service to be citizen centric. Some of the key achievements realized during the review period included:

### 2.4.1 Public Service Commission Internship Programme (PSIP)

The PSIP programme is central to the Commission's commitment to revamp and deepen youth involvement in the public service, as a key reform measure for the achievement of the Government agenda on youth unemployment. The programme is also a key pillar in national cohesion,

as interns are drawn from all the 290 constituencies in Kenya. The year-long programme mainly involves attachment in Ministries, Departments and Agencies (MDAs), intense specialized training, and certification. In addition, the interns will work with seasoned mentors for career guidance and life skills.

The programme has been under implementation over the last two years, during which period promising results, both in terms of developing administrative skills and of enriching the learning and work experience, have been evident. Indeed, a good number of the interns have progressed into full time employment in all sectors of the economy. During the year in review, the Commission recruited Four Thousand, Two Hundred (4,200) interns and deployed them in 191 Ministries, Departments and Agencies, including Commissions, Public Universities and State Corporations. The interns were inducted virtually in



A section of the first cohort of PSIP interns deployed at PSC during the debriefing session at the Commission's ICT Training Centre at the end of their twelve months internship period on 4th February, 2021.



February, 2021 to orient them with public service work ethics, ethos, expectations and personal financial management.

#### 2.4.2 Review of Organizational Structures and Staff Establishments

The Commission continuously reviews organizational structures to align them with their respective Functions in accordance with Article 234(2) (a) (i) of the Constitution and Part IV of the Public Service Commission Act, 2017. The review of the organizations by the commission ensures that the structures reflect the core functions of the organizations, demarcates activities and roles of players within the organization, aligns inputs, processes, skills and objectives to realize the vision of the organization and clarifies the roles and linkages of the institutions internal and external players. During the FY 2020/2021, the Commission reviewed organizational structures and staff establishment in 47 MDAs

#### 2.4.3 New Appointments in MDAs

The Commission advertised vacant positions in the public service through its website, newspapers with wide circulation and in some cases on radio and TV. Advertisements were also sent to the National Council for Persons with Disabilities, Council of Governors, Regional Commissioners and County Commissioners. Total new officers

appointed were 5,324 which comprised 2,521 (47%) males and 2,803 (53%) females. PWDs were 132, constituting 2.5% of officers recruited.

#### 2.4.4 Promotions through succession management

The Commission has undertaken massive promotions as part of the Commission's decision to address succession gaps which had been exacerbated by the decade-long freeze on employment in the 90s to early 2000s. The promotions will address staffing gaps in the grading structures, aging workforce, stagnation of staff, mismatch of skills and jobs, high staff turnover in some key cadres and shortage of relevant skills and competencies. The promotions will fill gaps at various ranks consequently boosting morale, improving retention, performance and productivity for efficient and effective service delivery. The Commission processed promotions for 32,107 officers distributed across 192 cadres managed under different administrators of schemes of service spread across the civil service.

#### 2.4.5 Recommendations for Appointment

During the FY 2020/2021, the Commission recommended candidates for appointment for five Statutory Bodies and one State Department. The

Table 2-4: Distribution of Appointments to Statutory Bodies and State Department

| S/No.            | Institution                                  | Position                                 | No. of Nominees |
|------------------|--|--|-----------------|
| 1.               | Power of Mercy                               | CEO                                      | 1               |
| 2.               | Kenya Trade Remedies Agency Board            | Chairperson                              | 1               |
| 3.               | Office of the Data Commissioner              | Data Commissioner                        | 1               |
| 4.               | Office of the Registrar of Political Parties | Registrar of Political Parties           | 1               |
|                  |  | Assistant Registrar of Political Parties | 3               |
| 5.               | Kenya Law Reform Commission                  | Chairperson                              | 1               |
|                  |  | Member                                   | 2               |
| 6.               | Universal Service Advisory Board             | Chairperson                              | 1               |
|                  |  | Member                                   | 8               |
| 7                | State Department for CBC                     | Principal Secretary                      | 1               |
| <b>Total No.</b> |  |  | <b>20</b>       |

names of selected nominees were forwarded to the respective Appointing Authority for appointment to various positions as tabulated below:

Further, the Commission advertised and conducted interviews for 8 vacant positions at senior

management levels for 7 public universities. The names of selected candidates for the positions of Chancellors were forwarded to the President for appointment. Names of candidates for Positions of Vice-Chancellor, Deputy Vice-Chancellor, Principals and Deputy Principals of Constituent





The Chairperson of the Selection Panel for the recruitment of TSC chairperson and members Mr Thomas Koyier taking the oath of office during the inauguration ceremony at the Commission House, assisted by PSC's Director of Legal services Jacqueline Manani on 1st March 2021.

Colleges were forwarded to respective University Councils for appointment in consultation with the Cabinet Secretary.

#### 2.4.6 Human Resource Masterplan for the Public Service

The Commission initiated the development of a

Human Resource Master Plan for the Public Service. The Master Plan will support forecasting and planning of human resource interventions over the next ten (10) years. It will facilitate human resource management processes such as identification, recruitment and selection, performance management, learning and development and exit management. Once finalized, the Masterplan will provide a comprehensive framework



Heads of Human Resource Management in MDAs and PSC Commissioners and Staff pose for a group photo during a sensitization exercise on the Human Resource Masterplan for the Public Service at Kenya School of Government in Nairobi, 13th May 2021



for an integrated approach to determining the human resources requirements in the public service and design strategies to address identified gaps.

#### 2.4.7 Promotion of a Value-Based and Ethical Public Service

The Commission promoted values and ethics in the public service through the following activities:

- a) Development and dissemination of IEC materials on values and principles through the media;



*PSC Deputy Director Compliance and Quality Assurance Dr. Gabriel Juma engages NACADA senior management staff on Values, Principles and Ethical requirements in Public Service during a sensitization session at Kenya Institute of Curriculum Development (KICD) in June 2021*

measures such as disciplinary action, prosecution and asset recovery.

#### 2.4.8 Investigation, Monitoring and Evaluation of the Organization, Administration and Personnel Practices of the Public Service

To ensure that decisions made by the Commission are implemented and that authorized officers exercising comply with the law and the standards set by the Commission in various government policies and circulars, the Commission has put in place measures to investigate, monitor and evaluate discharge of human resource functions. In this regard, the Commission has:

- i) Developed a framework for compliance Audit, Investigation, Monitoring and Evaluation to ensure uniformity in carrying out the function.
- ii) Monitored the implementation of Commission's decisions, policies and regulations under the delegated authority in MDAs. The exercise revealed that 98.8 % of the 13,084

- b) Mainstreaming values and principle in induction and other training programs;
- c) Sensitization of 600 participants from public institutions on the online submission and evaluation tool for values and principles; and
- d) Collaborating with other government agencies instituting and supporting deterrent

Commission's decisions and 95 % of the 8,394 MHRMAC decisions were implemented as shown in Table 2.17 and Annexes VIII and IX respectively.

- iii) Conducted a payroll audit in ten (10) State Departments and prepared a report for implementation.
- iv) Undertook annual compliance audits on the discharge of delegated authority and disseminated the reports to MDAs for implementation.
- v) Received and investigated eight (8) complaints relating to appointment/recruitment, promotion, payment of commuter allowance, performance and stagnation from 4 MDAs (Interior 4 cases, Fisheries 2 cases, ICT 1 and Education 1 case).

#### 2.4.9 Leveraging ICT in the operations of the Commission



In the year under review the Commission had to rapidly turn to technology and develop online platforms for its interviews, adopted online meetings and conferencing as well as working from home for some staff members without compromising service delivery standards. The Commission leveraged and continues to improve its use of technology going forward to sustain the enhanced culture of technological innovations that is becoming a prominent platform for service delivery across the public service.

In an effort to mitigate and minimise disruption arising from Covid 19 pandemic, the Commission re-organised its operations by integrating new IT solutions in the delivery of a number of its core functions. For example, efforts to support MDA capacity enhancement to respond to personnel needs was achieved through migrating the job application process from hard copy submissions to being exclusively online through the Commission portal. Similarly, mass interviewing process was moved from face-to-face to virtual. In addition the many cycles of surges in Covid-19 infections in the country, that led to tighter prevention protocols by government, meant that in-person

Board meetings at the Commission were, at times, not possible. During the year under review, the Commission upgraded its IT infrastructure to enable offsite work and connectivity for staff and commissioners. The Commission was thus able to discharge its functions through virtual meetings to ensure service delivery continuity even in instances of near-lockdowns when only a few critical staff would be left in the offices.

#### 2.4.10 Prudent Management of Resources

The Commission continued to enhance prudent financial management in deployment of the Commission's financial resources. During the period under review the financial statements for 2019/20 Financial year were audited, then Commission received unqualified audit opinion. In addition the Commission won the Taxpayers Winner's Award 2020, in the Public Sector category during a virtual ceremony presided over by President Uhuru Kenyatta on 6th November 2020. The ceremony was organized by the Kenya Revenue Authority (KRA) under the theme "Enhancing tax administration for economic sustainability.



*KRA Deputy Commissioner Mr. George Muya presenting the Taxpayers Winner's Award 2020 to PSC Vice Chairperson Ms Charity Kisotu at the Commission House in Nairobi on 25th November, 2020*



## 2.5 Emerging Issues

The following are the emerging issues that impacted implementation of the Commission programmes:

- a) Dynamics in the work environment, - the emergence of COVID-19 and subsequent need for adoption of IT as the new normal in the public service delivery calls for:
  - i) heavy investment in both HR capacity building and development and ICT infrastructural development;
  - ii) effective mechanism for managing employees remote work arrangements; and
  - iii) development of a framework for monitoring performance of public servants under the "work from home" programme.
- b) Service Delivery Transformation: Citizens are now more than ever before aware of their rights and demand for better public services. There is therefore need to re-orient the public service delivery strategy to focus on the citizen and ensure prompt, timely, affordable, transparent, accountable, impartial and equitable services to Kenyans. The PSC Act 2017 and Performance Management Regulations (2021) have bestowed on the Commission the overall responsibility of Performance Management in the Public Service. This is an added responsibility that requires substantial human and financial resources.

## 2.6 Key Risk Management Strategies

The Commission developed Institutional Risk Management Policy and Framework. The aim of the risk management framework is not to guarantee elimination of risk, but rather to set out the guiding principles and provide a standardized approach on managing risks at the Commission in order to maximize opportunities and minimize adversity. The framework outlines the processes and governance model designed to ensure that risks are managed in a systematic and methodical manner at the commission.

The Commission has governance structures that support risk management at the strategic and operational level:

- i) The Commission's Board
- ii) Commission Audit Committee
- iii) Commission Secretary

- iv) Heads of Directorates
- v) Risk Management Committee
- vi) Risk Management Champions
- vii) Internal Audit
- viii) Staff

During the Financial Year 2020/21 the Commission appointed Departmental Risk Champions to facilitate identification of risks, update of risk registers and implementation of risk management strategies.

## 2.7 Challenges and Recommended Way Forward

In the course of execution of its mandate, the Commission encountered various challenges relating to scarcity of resources and Covid 19 pandemic;

### a) *Resource Related Challenges*

The Commission could not implement a number of activities due to budgetary constraints. Out of a budget projection of Kshs 8.4 billion the Commission was allocated Ksh. 2.2 billion leaving it with a budget deficit of Kshs.6.2 billion. The deficit was aggravated by additional responsibilities relating to recruitment for senior management positions in public universities and other statutory bodies.

### b) *Covid-19 Related Challenges*

The impact of Covid-19 pandemic on the public service has been far reaching just as in other sectors of the economy. The most profound impacts of the crisis in the public service, have been observed in service delivery disruption, budget reallocations, performance and productivity slow-down, fiscal constraints, rapid policy shifts, supply chain disruption, emergency procurement, rapid service delivery innovation, rethink of health and safety at the workplace, and accountability risks. The pandemic affected the Commission in the following areas;

#### i) *Budget Constraints*

Arising from budget reallocations by the Treasury, in response to Covid-19 containment measures, the Commission ended up with new budget deficits relative to planned activities. As a result, some of its activities such as completion of additional offices was deferred.

#### ii) *Rapid Policy Shifts*

Traditionally, most public service organizations have relied on in-person presence at the workplace and 8.00a.m to 5.00p.m working shift as the



basis for service delivery. The requirement to implement flexible workplace arrangement has upset this tradition. Consequently, the Commission had to rapidly review its work policy and required officers to operate from home. However, these changes were being implemented at a time when the Commission had not anticipated the shift and there was no framework in place to manage work from home, ensure steady internet connectivity and also secure government information relayed through online platforms.

To mitigate the above challenges, the Commission will:

- i) Leverage on Information Technology (IT) and digital platforms to facilitate online interviews of candidates and other Commission programmes;
- ii) Prioritization of a robust programme on improvement of ICT infrastructure and facilities to ensure seamless provision of services to the citizens;
- iii) Mainstreaming risk management components in key programmes to mitigate against unforeseen circumstances such as the Covid-19 pandemic;and

- iv) Continue to engage the National Treasury and Parliament for enhanced funding. The Commission shall also explore opportunities for engagement with development partners for technical, financial support and collaboration support the achievement of the Commission's programmes.

Buoyed by the progress we have made in 2020/2021 as highlighted in this report, we are confident that our transformation agenda will guarantee all citizens access to quality public services, give voice to their needs and create opportunity for improved service delivery through feedback. This commitment is too important to be left to chance or to public servants and institutions alone. The success of the transformation agenda, therefore, requires cross-sectoral collaborations and commitment not only of all public institutions but also of the private sector.



**CPA CHARITY SELEINA KISOTU, EBS  
VICE CHAIRPERSON**



### 3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

#### 3.1 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 2019-2024 Strategic Plan are to:

- Improve performance and productivity;
- Improve service delivery;

- Improve human resource management practices;
- Promote constitutionalism, values and principles; and
- Build Commission's internal capacity.

#### 3.2 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 we provide the progress on attaining the stated objectives: -

Table 2-5: Progress on Milestones of Strategic Development Objectives

| MDA 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 | In FY 2020/21 4,200 youth were recruited under the Internship Programme                                   |
|   |   | HR Policies aligned and harmonized with relevant legislations   | No. of policies developed/ reviewed   | 5 Human Resource policies, guidelines and instruments developed / reviewed as listed below.<br>See Note 1 |
|   |   | <b>Note-1</b> <ul style="list-style-type: none"> <li><i>Discipline Manual;</i></li> <li><i>Public Service (Performance Management) Regulations, 2021;</i></li> <li><i>Public Service Human Resource Management Bill, 2021 and</i></li> <li><i>Reviewed Public Service Excellence Awards (PSEA) Guidelines</i></li> <li><i>Performance Management Framework for National Government developed</i></li> </ul> |                                       |   |
|   |   | Timely provision of human capital needs in MDAs   | % of HR Master Plan developed         | 40% of the HR Master plan developed in 2020/21 FY   |



| MDA Program | Objective  | Outcome  | Indicators                                     | Performance   |
|-------------|--|--|--|---|
|             |  | Optimal Staffing in MDAs, Constitutional Commissions & Offices and Public universities | No. of officers recruited in MDAs              | <ul style="list-style-type: none"> <li>5,325 persons from various counties were appointed to new entry positions in MDAs out of which 2,521(47.3%) were male while 2,803 (52.6%) were female;</li> <li>132 PWDs were appointed to various posts in the service accounting for 2.5% of the total appointments</li> </ul> |
|             |  |  | No. of Candidates recommended                  | Recommended 19 candidates for Six (6) Constitutional Commissions and Offices in 2020/21FY   |
|             |  |  | No. of Senior Management Staff recruited       | 8 Officers were recruited for 7 public universities   |
|             |  | Succession management gaps addressed in MDAs   | No. of Officers promoted in MDAs               | 32,107 Officers in Ministries and State Departments promoted under succession management programme  |
|             |  | PSC Act 2017 and PSC Regulations 2020 disseminated to MDAs and staff sensitized        | No. of Public Institutions sensitized          | Held a 3-day webinar and a total of 1,497 Officers from 450 public institutions were sensitized   |
|             | To improve service delivery                              | Fit for purpose structures   | No. of MDAs Organizational structures reviewed | Reviewed organizational structures for 48 MDA   |
|             |  | Optimal Staffing levels for efficient delivery of public services                      | No. of posts established                       | 9,578 posts were established in 9 Ministries and State Departments  |
|             |  | Prompt and responsive feedback on quality of public services                           | Internal Call Centre                           | Deployed 2 officers and equipped with 3 computers, 3 telephone headsets and installed ticketing system to operationalize PSC Internal contact call centre to provide feedback on Enquiries of PSC services by citizens  |
|             |  | Improved terms and conditions of service   | Job Evaluation recommendations implemented     | Phase IV of Job Evaluation Report implemented   |
|             | To Develop human resource capacity in the public service | Capacity enhanced  | No. of promotional exams administered          | Administered three (3) promotional examinations <ul style="list-style-type: none"> <li>Assistant Legal Metrology Officers' Examination</li> <li>Proficiency Examination for Clerical Officers</li> <li>Administrative Officers Examinations</li> </ul>  |



| MDA Program   | Objective  | Outcome  | Indicators   | Performance   |
|---|--|--|--|---|
|   |  | Technical assistance on HR matters offered to counties                                       | No. of counties  | Sixty-five (65) requests received were processed from 13 County Governments on matters relating to terms and conditions of employment.  |
| Governance and National Values                        | Promote Constitutionalism, Values and Principles | Ethical and Value-Based Public Service   | No. of Programmes implemented                                    | Implemented the Following: - <ul style="list-style-type: none"> <li>• <i>Transcribed Values and principles report to Kiswahili for FY 2019/20</i></li> <li>• <i>Published the Values &amp; Principles report for FY 2020 through the Kenya Gazette and My Gov newspaper supplement.</i></li> <li>• <i>Held a 3-day webinar to disseminate the findings of the Values and Principles report for FY 2019/20 with 600 public officers from 291 evaluated MDAs</i></li> </ul> |
|   |  | Compliance Audits of MDAs on organization, administration and personnel practices undertaken | 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  | Seven (7) cases were received and finalized   |
| General Administration, Planning and Support services | Build Commission's Internal Capacity             | Enhanced skills & competencies for staff   | No. of staff trained   | 22 attended individual and group trainings  |
|   |  | Optimal Staffing levels  | No. of Staff Seconded  | 17 Officers were seconded to the Commission from MDAs   |
|   |  | Improved corporate image   | PSC Communication Strategy                                       | PSC Communication Strategy developed and implemented  |
|   |  |  | Branding Guidelines  | Branding Guidelines developed   |
|   |  | Additional Offices constructed   | % Completion   | 25.54 % completion rate for construction of Office Block 5th Floor Old Commission   |
| Performance and Productivity Management               | Improving Performance and Productivity           | Efficient and effective delivery of public services in MDAs                                  | No. of MDAs business reviewed                                    | Undertook Business Process Reviews and prepared 'To be' processes for the following Public Institutions: - <ul style="list-style-type: none"> <li>• <i>State Department for Planning</i></li> <li>• <i>Immigration Department</i></li> </ul>  |
|   |  |  | No. of service delivery improvement programmes implemented       | Launched 100-day Rapid Result Initiatives (RRI) at Postal Corporation of Kenya to enhance efficiency in mail, courier, distribution, financial/payment and agency services  |
|   |  |  | No. of Officers Trained on Business Process Re-engineering (BPR) | Trained 39 Officers from 19 MDAs at KSG Embu in February, 2021 and the three MDAs processes were reviewed.  |



## 4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ 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 is 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:

### 4.1 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 applica-

tions for vacant posts were done online, conducting of interview virtually and holding a number of Commission's meetings and stakeholder engagements virtually.

- ii). *Review of Business Processes*: the Commission undertook business process review in Postal Corporation, Department of Immigration and State Department for Planning to improve processes for service delivery improvement. In addition, 39 officers from 19 MDAs were trained on Business Process Reengineering.
- iii). *Collaborations*: The Commission is collaborating with World Bank on the implementation of the Governance for Enabling Service Delivery in Kenya (GESDEK) Programme. The Commission also worked closely with the Multi-Agency Team (MAT) for fighting corruption whose membership is drawn from the Office of the President, Ethics and Anti-Corruption Commission, Office of the Director of Public Prosecutions, Directorate of Criminal Investigations, National Intelligence Service, Financial Reporting Centre, Asset Recovery Agency and Kenya Revenue Authority.

#### b) 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



*Ethic and Anti-Corruption Commission Chairperson Arc. Bishop (Rtd.) Eliud Wabukala presenting copies of Sessional Paper No. 2 of 2018 (National Ethics and Anti-Corruption Policy) to the late PSC Chairman, Mr. Stephen K. Kirogo, MGH*



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 in discharging its mandate and dealing with its stakeholders by publishing information relating to advertisement of job opportunities in the public service, observing Constitutional provisions during recruitment, using data to make informed decisions and abiding by relevant laws and policies while transacting its business.

## 4.2 Environmental Performance

The Commission is committed to ensuring that the environment is preserved in the day-to-day activities. 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 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 implemented an online recruitment and selection module that ensures all applications are received in soft copy. This has enhanced efficiency and reduced use of paper.

## 4.3 Employee Welfare

One of the main roles of the Commission is to recruit staff for the civil service. In undertaking this role, the Commission ensures that it adheres to the gender and other affirmative action's provisions in the constitution. It also ensures that there is representation of People with Disabilities (PWDs). At the close of June 2021, the Commission had a staff complement of 227, 51 percent male and 49 per cent female, included were 6 PWDs. The Commission developed and implemented internal Staff Performance Appraisal System (SPAS) in order to establish performance management culture within the Commission.

In order to attract and retain staff, the Commission:

- i). implemented a defined contributory pension scheme ;
- ii). outsourced group medical, Group Personal Accident (GPA) and Work Injury Benefits Act (WIBA) insurance covers;
- iii). implemented staff mortgage and car loan facility; and
- iv). Has a health and fitness gymnasium to promote healthy lifestyle and work-life balance to staff.

In the advent of Covid-19 pandemic, the Commission, in collaboration with other players including, Nairobi Metropolitan Services and Ministry of Health:

- i). Provided sanitizers and handwashing points in strategic areas;
- ii). Disinfected on regular basis Commission offices, Board rooms and vehicles;
- iii). Undertook testing liaison with Nairobi Metropolitan Services; and
- iv). Launched vaccination exercise where more than 100 staff were received 1st and 2nd vaccines.

The staff welfare programs enabled the Commission to realize better health and general well-being of commissioners and staff resulting in improved productivity.

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;
- iv). Mock fire drill to test the serviceability of fire fighting facilities and assess level of staff preparedness in case of fire disasters. The fire drill was coordinated by Fire Officers from State Department of Public Works; and
- v). Training of Commission appointed firemarshals.

Finally, Commission commenced construction of additional offices in the old Commission House to create more office space and improve work environment for employees.





#### 4.4 Community Engagements-

The Commission undertook the following key community engagements:

- a) awarded 27.5 per cent of the total budget for the procurement of goods and services from special groups (youth, women and persons with disability); and
- b) procured goods and services entirely from the local vendors.



## 5. 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, 2021. 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.

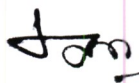
The Accounting Officer in charge of the Public Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2021, 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.

### Approval of the financial statements

The Public Service Commission's financial statements were approved and signed by the Accounting Officer on

30/9/ 2021.



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 6. REPORT OF THE INDEPENDENT AUDITOR'S ON THE ENTITY

### REPUBLIC OF KENYA

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info@oagkenya.go.ke  
e: www.oagkenya.go.ke



HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

### REPORT OF THE AUDITOR-GENERAL ON PUBLIC SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2021

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#### PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and 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 the Public Service Commission set out on pages 45 to 70, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

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*Report of the Auditor-General on Public Service Commission for the year ended 30 June, 2021*



summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Public Service Commission as at 30 June, 2021, 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 Public 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

#### 1. Delay in Exchequer Releases

Review of Exchequer records revealed that the Public Service Commission received an amount of Kshs.401,567,003 or 18% of the allocated amount in form of Exchequer releases from The National Treasury in the month of June, 2021 as detailed below:

| Date Funds Released by The National Treasury | Exchequer Ref. No | Vote        | Amount Received (Kshs.) |
|--|-------------------|-------------|-------------------------|
| 2 June, 2021                                 | 166/17/20/21      | Recurrent   | 63,099,867              |
| 21 June, 2021                                | 175/18/20/21      | Recurrent   | 4,137,366               |
| 24 June, 2021                                | 179/49/20/21      | Recurrent   | 152,009,129             |
| 28 June, 2021                                | 181/30/20/21      | Recurrent   | 121,744,613             |
| 30 June 2021                                 | 187/30/20/21      | Recurrent   | 56,786,268              |
| 30 June 2021                                 | 153/21/20/21      | Development | 3,789,760               |
| <b>Total</b>                                 |                   |             | <b>401,567,003</b>      |

The delayed Exchequer releases may have negatively affected timely implementation of the programmes of the Commission and provision of services to the public.



## 2. Accounts Payables

As disclosed in Note 10 to the financial statements, the statement of assets and liabilities reflects a balance of Kshs.13,896,633 in respect of retention monies for contractors. However, the schedule for the retention funds indicated that some of the withheld funds date back to 2013/2014 financial year which is beyond the defect's liability period of six (6) months. No effort appears to have been made by the Management to pay the contractors or provide satisfactory explanations for the delay in refunding the retention monies.

### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

#### Conclusion

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

#### Basis for Conclusion

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

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

#### Conclusion

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

#### Basis for Conclusion

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

#### Responsibilities of Management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material

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*Report of the Auditor-General on Public Service Commission for the year ended 30 June, 2021*



misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in

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*Report of the Auditor-General on Public Service Commission for the year ended 30 June, 2021*



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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.



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

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

  
CPA Nancy Gatundu, CBS  
AUDITOR-GENERAL

Nairobi

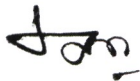
13 April, 2022



## 7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

|                              | Note | 2020-2021<br>Kshs    | 2019-2020<br>Kshs    |
|------------------------------|------|----------------------|----------------------|
| <b>RECEIPTS</b>              |      |                      |                      |
| Exchequer releases           | 1    | 2,181,733,653        | 2,242,795,012        |
| Proceeds from Sale of Assets | 2    | 1,530,515            | 295,850              |
| Other Receipts               | 3    | 866,578              | 736,519              |
| <b>TOTAL RECEIPTS</b>        |      | <b>2,184,130,746</b> | <b>2,243,827,381</b> |
| <b>PAYMENTS</b>              |      |                      |                      |
| Compensation of Employees    | 4    | 1,621,458,253        | 1,578,187,488        |
| Use of goods and services    | 5    | 384,787,958          | 492,383,517          |
| Social Security Benefits     | 6    | 71,333,558           | 74,460,642           |
| Acquisition of Assets        | 7    | 76,003,370           | 96,472,051           |
| <b>TOTAL PAYMENTS</b>        |      | <b>2,153,583,139</b> | <b>2,241,503,697</b> |
| <b>SURPLUS/DEFICIT</b>       |      | <b>30,547,607</b>    | <b>2,323,684</b>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9/ 2021 and signed by:



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




Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



**8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021**

|                                       | Note | 2020-2021<br>Kshs | 2019-2020<br>Kshs |
|---------------------------------------|------|-------------------|-------------------|
| <b>FINANCIAL ASSETS</b>               |      |                   |                   |
| <b>Cash and Cash Equivalents</b>      |      |                   |                   |
| Bank Balances                         | 8A   | 44,161,530        | 14,002,412        |
| Cash Balances                         | 8B   | 301,963           | 149,373           |
| <b>Total Cash and cash equivalent</b> |      | <b>44,463,493</b> | <b>14,151,786</b> |
| Accounts Receivables                  | 9    | 812,841           | 859,310           |
| <b>TOTAL FINANCIAL ASSETS</b>         |      | <b>45,276,334</b> | <b>15,011,096</b> |
| <b>FINANCIAL LIABILITIES</b>          |      |                   |                   |
| Accounts Payables                     | 10   | 13,896,633        | 13,510,298        |
| <b>NET FINANCIAL ASSETS</b>           |      | <b>31,379,702</b> | <b>1,500,798</b>  |
| <b>REPRESENTED BY</b>                 |      |                   |                   |
| Fund balance B/fwd                    | 11   | 1,500,798         | 2,545,467         |
| Prior year adjustment                 | 12   | -668,703          | (3,368,353)       |
| <b>Surplus/Deficit for the year</b>   |      | <b>30,547,607</b> | <b>2,323,684</b>  |
| <b>NET FINANCIAL POSITION</b>         |      | <b>31,379,702</b> | <b>1,500,798</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9/ 2021 and signed by:



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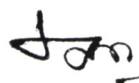
Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 9. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2021

|  | Note | 2020-2021<br>Kshs      | 2019-2020<br>Kshs      |
|--|------|------------------------|------------------------|
| <b>Receipts for operating income</b>                     |      |                        |                        |
| Exchequer Releases                                       | 1    | 2,181,733,653          | 2,242,795,012          |
| Other Receipts   | 3    | 866,578                | 736,519                |
| <b>Payments for operating expenses</b>                   |      |                        |                        |
| Compensation of Employees                                | 4    | (1,621,458,253)        | (1,578,187,488)        |
| Use of goods and services                                | 5    | (384,787,958)          | (492,383,517)          |
| Social Security Benefits                                 | 6    | (71,333,558)           | (74,460,642)           |
| Other Expenses   |      |                        |                        |
| <b>Adjusted for:</b>                                     |      |                        |                        |
|  |      | <b>(2,077,579,769)</b> | <b>(2,145,031,646)</b> |
| Adjustments during the year                              |      |                        |                        |
| Decrease/(Increase) in Accounts Receivable               | 13   | (46,469)               | (300,660)              |
| Increase/(Decrease) in Accounts Payable                  | 14   | (386,335)              | (346,660)              |
| Prior Year Adjustments                                   | 12   | (668,703)              | (3,368,353)            |
| <b>Net cash flow from operating activities</b>           |      | <b>104,784,563</b>     | <b>94,484,311</b>      |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>               |      |                        |                        |
| Proceeds from Sale of Assets                             | 2    | 1,530,515              | 295,850                |
| Acquisition of Assets                                    | 7    | (76,003,370)           | (96,472,051)           |
| <b>Net cash flows from Investing Activities</b>          |      | <b>(74,472,855)</b>    | <b>(96,176,201)</b>    |
| <b>CASH FLOW FROM BORROWING ACTIVITIES</b>               |      |                        |                        |
| Proceeds from Domestic Borrowings                        |      |                        |                        |
| Proceeds from Foreign Borrowings                         |      |                        |                        |
| Repayment of principal on Domestic and Foreign borrowing |      |                        |                        |
| <b>Net cash flow from financing activities</b>           |      |                        |                        |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |      | <b>30,311,708</b>      | <b>(1,691,890)</b>     |
| <b>Cash and cash equivalent at BEGINNING of the year</b> |      | <b>14,151,786</b>      | <b>15,843,676</b>      |
| <b>Cash and cash equivalent at END of the year</b>       |      | <b>44,463,493</b>      | <b>14,151,786</b>      |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/ 2021 and signed by:



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| 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 %          |
| <b>RECEIPTS</b>                    |                      |                   |                      |                            |                               |                  |
| Exchequer releases                 | 2,124,520,000        | 69,993,432        | 2,194,513,432        | 2,181,733,653              | 12,779,779                    | 99               |
| Proceeds from Sale of Assets (AIA) | 520,000              | 1,000,000         | 1,520,000            | 1,530,515                  | (10,515)                      | 101              |
| Other Receipts – Training Levy     | -                    | -                 | -                    | 866,578                    | (866,578)                     | 100              |
| <b>TOTAL RECEIPTS</b>              | <b>2,125,040,000</b> | <b>70,993,432</b> | <b>2,184,130,746</b> | <b>2,196,033,432</b>       | <b>11,902,686</b>             |                  |
| <b>PAYMENTS</b>                    |                      |                   |                      |                            |                               |                  |
| Compensation of Employees          | 1,675,660,000        | (15,000,000)      | 1,660,660,000        | 1,621,458,253              | 39,201,747                    | 98               |
| Use of goods and services          | 296,822,402          | 91,109,772        | 387,932,174          | 384,787,958                | 3,144,217                     | 99               |
| Social Security Benefits           | 76,302,598           | (4,969,040)       | 71,333,558           | 71,333,558                 | 0                             | 100              |
| Acquisition of Assets              | 76,255,000           | (147,300)         | 76,107,700           | 76,003,370                 | 104,330                       | 100              |
| <b>TOTAL PAYMENTS</b>              | <b>2,125,040,000</b> | <b>70,993,432</b> | <b>2,196,033,432</b> | <b>2,153,583,139</b>       | <b>42,450,293</b>             | <b>98</b>        |
| <b>Surplus/ Deficit</b>            |                      |                   |                      | <b>30,547,607</b>          |                               |                  |

- a. Proceed from Sale of assets (AIA) was over realized at 101% as the Commission was able to sell the planned Boarded items.
- b. The Commission received Kshs. 866,578 from training levy received from two staff who were on study leave during the financial year. The amount had not been budgeted for.
- c. The changes between original and final budget was as result of reallocations within the budget, revised budget where some votes were cut and others increased.

The entity financial statements were approved on 30/9/2019 and signed by:



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item                 | Original Budget<br>a | Adjustments<br>b  | Final Budget<br>c=a+b | Actual on Comparable<br>Basis<br>d | Budget Utilization<br>Difference<br>e=c-d | % of<br>Utilization<br>f=d/c % |
|--------------------------------------|----------------------|-------------------|-----------------------|------------------------------------|---|--------------------------------|
| <b>RECEIPTS</b>                      |                      |                   |                       |                                    |   |                                |
| Exchequer releases                   | 2,105,240,000        | 69,993,432        | 2,175,233,432         | 2,162,453,655                      | 12,779,777                                | 99                             |
| Proceeds from Sale of Assets – A-I-A | 520,000              | 1,000,000         | 1,520,000             | 1,530,515                          | (10,515)                                  | 101                            |
| Other Receipts – Training Levy       | -                    | -                 | -                     | 866,578                            | (866,578)                                 | 100                            |
| <b>TOTAL RECEIPTS</b>                | <b>2,105,760,000</b> | <b>70,993,432</b> | <b>2,176,753,432</b>  | <b>2,164,850,748</b>               | <b>11,902,684</b>                         | <b>100</b>                     |
| <b>PAYMENTS</b>                      |                      |                   |                       |                                    |   |                                |
| Compensation of Employees            | 1,675,660,000        | (15,000,000)      | 1,660,660,000         | 1,621,458,253                      | 39,201,747                                | 98                             |
| Use of goods and services            | 296,822,402          | 91,109,772        | 387,932,174           | 384,787,958                        | 3,144,217                                 | 99                             |
| Social Security Benefits             | 76,302,598           | (4,969,040)       | 71,333,558            | 71,333,558                         | 0   | 100                            |
| Acquisition of Assets                | 56,975,000           | (147,300)         | 56,827,700            | 56,723,372                         | 104,328                                   | 100                            |
| <b>TOTAL PAYMENTS</b>                | <b>2,105,760,000</b> | <b>70,993,432</b> | <b>2,176,753,432</b>  | <b>2,134,303,141</b>               | <b>42,450,291</b>                         | <b>98</b>                      |
| <b>Surplus/Deficit</b>               |                      |                   |                       | <b>30,547,607</b>                  |   |                                |

**Notes**

- Proceed from Sale of assets (AIA) was over realized at 101% as the Commission was able to sell the planned Boarded items.
- The Commission received Kshs. 866,578 from training levy received from two staff who were on study leave during the financial year. The amount had not been budgeted for.
- The changes between original and final budget was as result of reallocations within the budget, revised budget where some votes were cut and others increased. The entity financial statements were approved on 30/9/2021 and signed by:



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item   | Original Budget<br>a | Adjustments<br>b | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilization Difference<br>e=c-d | % of Utilization<br>f=d/c % |
|------------------------|----------------------|------------------|-----------------------|---------------------------------|--|-----------------------------|
| <b>RECEIPTS</b>        |                      |                  |                       |                                 |  |                             |
| Exchequer releases     | 19,280,000           | -                | 19,280,000            |                                 |  | 2                           |
| <b>TOTAL RECEIPTS</b>  | <b>19,280,000</b>    | <b>-</b>         | <b>19,280,000</b>     | <b>19,279,998</b>               |  | <b>2</b>                    |
| <b>PAYMENTS</b>        |                      |                  |                       |                                 |  |                             |
| Acquisition of Assets  | 19,280,000           | -                | 19,280,000            |                                 |  | 2                           |
| Other Payments         |                      |                  |                       |                                 |  |                             |
| <b>TOTAL PAYMENTS</b>  | <b>19,280,000</b>    | <b>-</b>         | <b>19,280,000</b>     | <b>19,279,998</b>               |  | <b>2</b>                    |
| <b>Surplus/Deficit</b> |                      |                  |                       | <b>0.00</b>                     |  |                             |

The entity financial statements were approved on 30/9/2021 and signed by::



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



### 13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme   | Original Budget      | Adjust-ments       | Final Budget         | Actual on comparable basis | Budget utilization difference |
|---|----------------------|--------------------|----------------------|----------------------------|-------------------------------|
|   | 2021<br>Kshs         | Kshs               | 2021<br>Kshs         | 2021<br>Kshs               | Kshs                          |
| <b>Programme 1: General Administration, Planning &amp; Support Services</b> | <b>753,454,657</b>   | <b>12,385,972</b>  | <b>765,840,629</b>   | <b>764,751,274.05</b>      | <b>1,089,354.95</b>           |
| Sub-programme 1: Administration   | 710,052,933          | 12,798,718         | 722,851,651          | 721,768,568.95             | 1,083,082.05                  |
| Sub-programme 2: Board Management Services                                  | 43,401,724           | (412,746)          | 42,988,978           | 42,982,705.10              | 6,272.90                      |
| <b>Programme 2: Human Resource Management &amp; Development</b>             | <b>1,218,263,803</b> | <b>64,817,716</b>  | <b>1,283,081,519</b> | <b>1,242,563,863.80</b>    | <b>40,517,655.20</b>          |
| Sub-programme 1: Establishment & Management Consultancy Services            | 53,720,054           | (1,982,774)        | 51,737,280           | 51,664,364.90              | 72,915.10                     |
| Sub-programme 2: Human Resource Management                                  | 101,277,754          | 68,355,238         | 169,632,992          | 169,599,094.80             | 33,897.20                     |
| Sub-programme 3: Human Resource Development                                 | 1,063,265,995        | (1,554,748)        | 1,061,711,247        | 1,021,300,404.10           | 40,410,842.90                 |
| <b>Programme 3: Governance &amp; National Values</b>                        | <b>114,002,756</b>   | <b>(5,426,285)</b> | <b>108,576,471</b>   | <b>107,784,539.40</b>      | <b>791,931.60</b>             |
| Sub-programme 1: Compliance & Quality Assurance                             | 76,581,756           | (3,794,466)        | 72,787,290           | 72,660,692.25              | 126,597.75                    |
| Sub-programme 2: Ethics, Governance & National Values                       | 37,421,000           | (1,631,819)        | 35,789,181           | 35,123,847.15              | 665,333.85                    |
| <b>Programme 4: Performance &amp; Productivity Management</b>               | <b>39,318,784</b>    | <b>(783,971)</b>   | <b>38,534,813</b>    | <b>38,483,461.80</b>       | <b>51,351.20</b>              |
| Sub-programme 1: Performance Management                                     | 39,318,784           | (783,971)          | 38,534,813           | 38,483,461.80              | 51,351.20                     |
| <b>Total</b>  | <b>2,125,040,000</b> | <b>70,993,432</b>  | <b>2,196,033,432</b> | <b>2,153,583,139.05</b>    | <b>42,450,292.95</b>          |



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## 14. SIGNIFICANT ACCOUNTING POLICIES

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 and also comprise of the following development projects implemented by the entity:

- i. Refurbishment of Old Commission House Building

### 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 the Entity for all the years presented.

#### a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

#### i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### ii) 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 entity.

#### iii) 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 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

#### iv) 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 Commission recognises all payments when the event occurs, and the related cash has been paid out by the 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.

iii) *Interest on Borrowing*

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

iv) *Repayment of Borrowing (Principal Amount)*

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 by the Commission and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

## 5. In-kind contributions

In-kind contributions are donations that are made to the Commission 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 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.

## 6. 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.

## 7. Cash and Cash Equivalent

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.

a) *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 2021, this amounted to Kshs 13,896,632.75 compared to Kshs 13,510,298.00 in prior period as indicated on note 24 There were no other restrictions on cash during the year.

## 8. Accounts Receivable

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

## 9. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.



## 10. 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 to provide a sense of the overall net cash position of the Commission at the end of the year. 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.

## 11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two 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.

## 12. Comparative Figures

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

## 13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

## 14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery

by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

## 15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

## 16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

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 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.



## 15. NOTES TO THE FINANCIAL STATEMENTS

### 1. Exchequer Releases

| Description                            | 2020-2021            | 2019-2020            |
|--|----------------------|----------------------|
|  | Kshs                 | Kshs                 |
| Total Exchequer Releases for quarter 1 | 608,664,786          | 246,936,437          |
| Total Exchequer Releases for quarter 2 | 545,542,142          | 509,172,152          |
| Total Exchequer Releases for quarter 3 | 350,865,167          | 732,044,900          |
| Total Exchequer Releases for quarter 4 | 676,661,558          | 754,641,524          |
| <b>Total</b>                           | <b>2,181,733,653</b> | <b>2,242,795,013</b> |

### 2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

| Description   | 2020-2021        | 2019-2020      |
|---|------------------|----------------|
|   | Kshs             | Kshs           |
| Receipts from the Sale of Inventories, Stocks and Commodities | 1,530,515        | 295,850        |
| <b>Total</b>  | <b>1,530,515</b> | <b>295,850</b> |

The Commission boarded some old stores that included one vehicle that was no longer serviceable. This led to significant increase in the AIA collected.

### 3. Other Receipts

| Description  | 2020-2021      | 2019-2020      |
|--|----------------|----------------|
|  | Kshs           | Kshs           |
| Receipts from Administrative Fees and Charges –Training Levy | 866,578        | 736,519        |
| <b>Total</b>   | <b>866,578</b> | <b>736,519</b> |

### 4. Compensation of Employees

| Description   | 2020-2021            | 2019-2020            |
|---|----------------------|----------------------|
|   | Kshs                 | Kshs                 |
| Basic salaries of permanent employees                               | 643,062,291          | 612,729,881          |
| Basic wages of temporary employees                                  | 959,596,898          | 937,682,530          |
| Personal allowances paid as part of salary                          | 17,570,497           | 27,775,076           |
| Personal allowances paid as reimbursements                          | 1,228,568            |                      |
| Employer Contributions Compulsory national health insurance schemes |                      |                      |
| <b>Total</b>  | <b>1,621,458,253</b> | <b>1,578,187,488</b> |

The increment relates to annual salary increments for Commission's staff. Basic wages increased since more interns reported during the financial year as compared to the previous year.



## 5. Use of Goods and Services

|  | 2020-2021          | 2019-2020          |
|--|--------------------|--------------------|
|  | Kshs               | Kshs               |
| Utilities, supplies and services                             | 9,770,205          | 8,782,906          |
| Communication, supplies and services                         | 21,301,277         | 20,313,096         |
| Domestic travel and subsistence                              | 34,627,114         | 75,512,680         |
| Foreign travel and subsistence                               | 4,170,462          | 9,193,393          |
| Printing, advertising and information supplies & services    | 85,369,732         | 31,499,999         |
| Rentals of produced assets                                   | 10,249,997         | 15,078,572         |
| Training expenses  | 28,065,172         | 39,893,388         |
| Hospitality supplies and services                            | 51,300,652         | 118,926,223        |
| Insurance costs  | 73,335,365         | 73,598,261         |
| Specialized materials and services                           | 3,634,420          | 6,954,568          |
| Office and general supplies and services                     | 10,936,325         | 12,179,534         |
| Fuel Oil and Lubricants                                      | 6,066,301          | 9,823,988          |
| Other operating expenses                                     | 30,357,003         | 53,130,877         |
| Routine maintenance – vehicles and other transport equipment | 6,575,112          | 11,754,959         |
| Routine maintenance – other assets                           | 9,028,821          | 5,741,073          |
| Exchange Rate Losses   |                    |                    |
| <b>Total</b>   | <b>384,787,958</b> | <b>492,383,517</b> |

The significant reduction was caused by budget cuts in supplementary Estimates No. 1 undertaken by the National Treasury.

## 6. Social Security Benefits

| Explanation                                | 2020-2021         | 2019-2020         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Government pension and retirement benefits | 71,333,558        | 74,460,642        |
| <b>Total</b>                               | <b>71,333,558</b> | <b>74,460,642</b> |

The social security benefits relate to gratuity payments for staff on contract and 20 % pension contribution (employer component) to pension scheme administrator.

## 7. Acquisition of Assets

| Non -Financial Assets  | 2020-2021         | 2019-2020         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Construction of Buildings                                    |                   |                   |
| Refurbishment of Buildings                                   | 486,891           | 45,800            |
| Construction and Civil Works                                 | 19,279,998        | 22,521,369        |
| Overhaul of Vehicles and Other Transport Equipment           | 301,510           | 5,399,721         |
| Purchase of Household Furniture and Institutional Equipment  | 331,283           | 500,000           |
| Purchase of Office Furniture and General Equipment           | 228,689           | 596,875           |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 374,999           | 408,286           |
| <b>Sub-total</b>   | <b>21,003,370</b> | <b>29,472,051</b> |
| <b>Financial Assets</b>                                      |                   |                   |
| Domestic Lending and On-lending                              | 55,000,000        | 67,000,000        |
| <b>Total</b>   | <b>76,003,370</b> | <b>96,472,051</b> |



The financial assets acquired are staff mortgage and car loan scheme administered by Kenya Commercial Bank. The funding to the scheme is being reduced gradually as the scheme becomes self-sustaining..

### 8 (a): Bank Accounts

| Name of Bank, Account No. & Currency   | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | Excrate (if in foreign currency) | 2020-2021            | 2019-2020            |
|--|---------------------------------|--|----------------------------------|----------------------|----------------------|
|  |                                 |  |                                  | Kshs                 | Kshs                 |
| Central Bank of Kenya, 1000181297, Recurrent Kes- Public Service Commission    | Ksh.                            | Recurrent  |                                  | 30,264,896.55        | 450,016.00           |
| Central Bank of Kenya, 1000182199, Development Kes – Public Service Commission | Ksh.                            | Development  |                                  | 0.60                 | 42,099.00            |
| Central Bank of Kenya, 1000182113 Deposits Kes – Public Service Commission     | Ksh.                            | Deposit  |                                  | 13,896,632.75        | 13,510,298.00        |
| <b>Total</b>   |                                 |  |                                  | <b>44,161,529.90</b> | <b>14,002,413.00</b> |

### 8 (b): cash in hand

|  | 2020-2021      | 2019-2020      |
|--|----------------|----------------|
|  | Kshs           | Kshs           |
| Cash in Hand – Held in domestic currency | 301,963        | 149,373        |
| Cash in Hand – Held in foreign currency  |                |                |
| <b>Total</b>                             | <b>301,963</b> | <b>149,373</b> |

Cash in hand should also be analyzed as follows:

|                           | 2020-2021      | 2019-2020      |
|---------------------------|----------------|----------------|
|                           | Kshs           | Kshs           |
| Location 1                | 301,963        | 149,373        |
| Other Locations (specify) |                |                |
| <b>Total</b>              | <b>301,963</b> | <b>149,373</b> |

### 9: Accounts Receivable

| Description         | 2020-2021         | 2019-2020         |
|---------------------|-------------------|-------------------|
|                     | Kshs              | Kshs              |
| Government Imprests |                   |                   |
| Salary advances     | 812,841.10        | 859,310.00        |
| Clearance accounts  |                   |                   |
| <b>Total</b>        | <b>812,841.10</b> | <b>859,310.00</b> |



| Name of Officer or Institution | Date Imprest Taken | Amount Taken<br>Kshs | Amount Surrendered<br>Kshs | Balance<br>Kshs |
|--------------------------------|--------------------|----------------------|----------------------------|-----------------|
| Mr. Victor Owino               | 1-Nov-20           | 254,022.00           | 169,348.00                 | 84,674.00       |
| Mr Julius O. Moturi            | 1-Oct-20           | 348,716.40           | 232,477.20                 | 116,239.20      |
| Mr. Daniel Mwangi Karanja      | 1-May-21           | 120,126.20           | 20,022.00                  | 100,104.20      |
| Mr. Bernard Owich Ombija       | 1-Jan-21           | 146,221.20           | 60,925.00                  | 85,296.20       |
| Mr Gilbert Nyandiga            | 1-Sep-20           | 200,000.00           | 166,666.50                 | 33,333.50       |
| Mr Geoffrey Mutahi             | 1-Mar-21           | 384,790.80           | 128,263.60                 | 256,527.20      |
| Mr Charles Atura Mayieka       | 1-Jan-21           | 120,000.00           | 50,000.00                  | 70,000.00       |
| Mr Joseph Karanja Kiragu       | 1-Mar-21           | 100,000.00           | 33,333.20                  | 66,667          |
| <b>Total</b>                   |                    |                      |                            | <b>812,841</b>  |

## 10. Accounts Payable

| Description  | 2020-2021<br>Kshs    | 2019-2020<br>Kshs    |
|--------------|----------------------|----------------------|
| Retention    | 13,896,632.75        | 13,510,298.00        |
| Deposits     |                      |                      |
| <b>Total</b> | <b>13,896,632.75</b> | <b>13,510,298.00</b> |

This relates to 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. There is a difference of Ksh. 386,334.75 between the current and previous year which is retention money for the ongoing construction of the fifth floor.

## 11. Fund Balance Brought Forward

| Description          | 2020-2021<br>Kshs | 2019-2020<br>Kshs |
|----------------------|-------------------|-------------------|
| Bank accounts        | 14,002,412        | 15,790,331        |
| Cash in hand         | 149,373           | 53,345            |
| Accounts Receivables | 859,310           | 558,749           |
| Accounts Payables    | -13,510,298       | -13,856,958       |
| <b>Total</b>         | <b>1,500,798</b>  | <b>2,545,467</b>  |

These are bank and cash balances transferred to the current financial year from the previous audited financial statements for 2019-2020.

## 12. Prior Year Adjustments

| Description of the error | Balance b/f<br>FY 2019/2020 as per audited financial statements<br>Kshs | Adjustments during<br>the year relating to<br>prior periods<br>Kshs | Adjusted **<br>Balance b/f<br>FY 2020/2021<br>Kshs |
|--------------------------|---|---|--|
| Banks                    |   |   | -492,115   |
| Payables                 |   |   | -176,588   |
| <b>Others (specify)</b>  |   |   |  |
| <b>Total</b>             |   |   | <b>-668,703</b>                                    |



The balances in the above table relates to the bank balances reconciled for the exchequer returned to the National Treasury at the beginning of the financial year totalling ksh. 492,115 and

### 13. (Increase)/ Decrease in Receivable

|  | 2020-2021<br>KShs | 2019-2020<br>KShs |
|--|-------------------|-------------------|
| Receivables as at 1st July, 2020(a)          | 859,310.00        | 558,749           |
| Receivables as at 30th June, 2021(b)         | 812,841.10        | 859,310.00        |
| Increase)/ Decrease in Receivables (c=(b-a)) | <b>(46,469)</b>   | <b>300,561</b>    |

### 14. Increase/ (Decrease) in Accounts Payable

|  | 2020-2021<br>Kshs | 2019-2020<br>Kshs   |
|--|-------------------|---------------------|
| Payables as at 1st July, 2020(a)                 | 13,510,298.00     | 13,856,958          |
| Payables as at 30th June, 2021(b)                | 13,896,632.75     | 13,510,298.00       |
| <b>Increase/ (Decrease) in payables(c=(b-a))</b> | <b>386,334.75</b> | <b>(346,660.00)</b> |

### 15. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the (Public Service Commission)

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

#### Related party transactions:

|                             | 2020-2021<br>Kshs | 2019-2020<br>Kshs |
|-----------------------------|-------------------|-------------------|
| Key Management Compensation | 61,882,898        | 60,062,580        |
| <b>Total</b>                | <b>61,882,898</b> | <b>60,062,580</b> |

### 16.(a) External Assistance

| Description   | FY 2020/2021<br>Kshs | FY 2019/2020<br>Kshs |
|---|----------------------|----------------------|
| External assistance received in cash                              |                      | 12,300,000           |
| External assistance received as loans and grants                  |                      |                      |
| External assistance received in kind- as payment by third parties | 44,031,178.80        |                      |
| <b>Total</b>  | <b>44,031,178.80</b> | <b>12,300,000</b>    |

The Commission received external assistance from GESDEK, under Public Finance Management Reform Programme inform of purchase of Laptops, Printers and support to implement a number of Commission's programmes.



**(d) Non-monetary external assistance**

| Description  | FY 2020/2021<br>Kshs | FY 2019/2020<br>Kshs |
|--------------|----------------------|----------------------|
| Goods        | 23,671,633.80        |                      |
| Services     | 7,512,545.00         |                      |
| <b>Total</b> | <b>31,184,178.80</b> |                      |

The goods and services relates to Historical cost of computers and services paid for by PFMR. The figures were consolidated and forwarded by the organization for disclosure purpose.

**(e) Purpose and use of external assistance**

|   | FY 2020/2021<br>Kshs | FY 2019/2020<br>Kshs |
|---|----------------------|----------------------|
| Subsidies   | 12,847,000           |                      |
| Acquisition of Assets                             | 23,671,633.80        |                      |
| Other Payments – conference facilities and travel | 7,512,545            |                      |
| <b>TOTAL</b>                                      | <b>44,031,178.80</b> |                      |

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



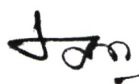
## 16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments | Status: (Resolved / Not Resolved)   | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---------------------|---|--|
| 1748                                       | Pending Bills   |                     | They were discussed before the Public Accounts Committee on 10/08/2021 awaiting Recommendations from Members. |  |
| 1749                                       | Budgetary Control and Performance   |                     |   |  |
| 1750                                       | Non-Compliance with Public Procurement and Asset Disposal Act, 2015 – Insurance Costs         |                     |   |  |
| 1823                                       | Pending Bills   |                     |   |  |
| 1824                                       | Unresolved Prior Year Matter – Irregular Extension of Group Personal Accident Insurance Cover |                     |   |  |
| 1825                                       | Irregular Payments of Special Duty Allowances   |                     |   |  |

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



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



Head of Accounting Unit  
Dr. Julius Ongera Moturi  
ICPAK Member Number: 5458



## ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services          | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2020/21 | Outstanding Balance 2019/20 | Comments |
|--|-----------------|-----------------|---------------------|-----------------------------|-----------------------------|----------|
|  | A               | B               | C                   | d=a-c                       |                             |          |
| Supply of goods                        |                 |                 |                     |                             |                             |          |
| 1. Carrosel Cleaning Services Limited  | 788,000         | 30/06/2021      | 13,586.20           | 774,413.80                  |                             | PAID     |
| 2. Delivered Delights Catering Company | 124,720         | 30/06/2021      | 0                   | 124,720                     |                             | PAID     |
| <b>Sub-Total</b>                       | <b>912,720</b>  |                 | <b>13,586.20</b>    | <b>899,134</b>              |                             |          |
| Supply of services                     |                 |                 |                     |                             |                             |          |
| 3.                                     |                 |                 |                     |                             |                             |          |
| 4.                                     |                 |                 |                     |                             |                             |          |
| <b>Sub-Total</b>                       |                 |                 |                     |                             |                             |          |
| <b>Grand Total</b>                     | <b>912,720</b>  |                 | <b>13,586.20</b>    | <b>899,134</b>              |                             |          |



## ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

| Asset class                              | Historical Cost<br>b/f<br>(Kshs)<br>2019/2020 | Additions<br>during the<br>year<br>(Kshs) | Disposals during<br>the year<br>(Kshs) | Historical Cost<br>c/f<br>(Kshs)<br>2020/21 |
|--|---|---|--|---|
| Land                                     |   |   |  |   |
| Buildings and structures                 | 345,115,951.30                                | 19,266,889                                |  | 364,395,950.00                              |
| Transport equipment                      | 197,493,813.00                                | 301,510                                   | 1,110,200.00                           | 196,685,123.00                              |
| Office equipment, furniture and fittings | 74,800,855.00                                 | 559,972                                   | 168,011.00                             | 75,192,816.00                               |
| ICT Equipment                            | 171,221,742.50                                |   | 81,550.00                              | 171,140,192.50                              |
| Machinery and Equipment                  | 3,423,434.00                                  | 374,999                                   | 170,754.00                             | 3,627,629.00                                |
| Biological assets                        |   |   |  |   |
| Infrastructure Assets-<br>Roads, Rails   |   |   |  |   |
| Heritage and cultural as-<br>sets        |   |   |  |   |
| Intangible assets                        | 6,222,379.45                                  |   |  | 6,222,379.45                                |
| Work in Progress                         |   |   |  |   |
|  |   |   |  |   |
| <b>Total</b>                             | <b>798,278,175.25</b>                         | <b>21,003,370</b>                         | <b>1,530,515.00</b>                    | <b>820,325,169.30</b>                       |



## ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY PUBLIC SERVICE COMMISSION

| Ref | Project Name                          | Principal activity of the project  | Accounting Officer       | Project consolidated in these financial statements(yes/no) |
|-----|---------------------------------------|--|--------------------------|--|
| 1   | Refurbishment of old Commission House | Construction of additional offices on 5th floor (rooftop) of old Commission building | Mr. Simon K. Rotich, CBS | Yes  |





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