



**REPUBLIC OF KENYA**

*Revised Scheme of Service  
for Accountants*

**April, 2009**

**ISSUED BY THE PERMANENT SECRETARY,  
MINISTRY OF STATE FOR PUBLIC SERVICE  
OFFICE OF THE PRIME MINISTER  
NAIROBI**





## **REVISED SCHEME OF SERVICE FOR ACCOUNTANTS**

### **1. AIMS AND OBJECTIVES OF THE SCHEME**

- (i) To provide for a clearly defined career structure which will attract, motivate and retain suitably qualified Accountants in the Civil Service.
- (ii) To provide for well defined job descriptions and specifications with clear delineation of duties and responsibilities at all levels within the career structure to enable officers understand the requirements of their job.
- (iii) To establish standards for recruitment, training and advancement within the career structure on the basis of qualifications, knowledge of the job, experience, competence, merit and ability as reflected in work performance and results.
- (iv) To ensure appropriate career planning and succession management.

### **2. ADMINISTRATION AND TRAINING SCOPE OF THE SCHEME**

#### **(a) Responsibility for Administration**

The Scheme of Service will be administered by the Permanent Secretary, Treasury in conjunction with the Public Service Commission and in consultation with the Permanent Secretary, Ministry of State for Public Service. In administering the Scheme, the Permanent Secretary will ensure that its provisions are strictly observed to ensure fair and equitable treatment of officers and that officers are confirmed in appointment on successful completion of the probation period.

#### **(b) Training Scope**

In administering the Scheme, the Permanent Secretary will ensure that appropriate induction, training opportunities and facilities are provided to assist serving officers acquire the additional qualifications/specialization and experience required for both efficient and effective performance of their duties and advancement within the career structure. Officers should also be encouraged to undertake training privately for self-development. In all matters of training, however, the Permanent Secretary will consult the Permanent Secretary, Ministry of State for Public Service.

### **3. THE ACCOUNTING FUNCTION**

The Accounting function entails provision of quality accounting and advisory services to the Public Sector. This involves planning, developing and implementing Government accounting policy, systems and procedures; computerization of accounting systems; and monitoring revenue collection and expenditure as approved by Parliament; application of sound principles, systems and techniques in accounting for Government finances, Government assets, revenue, expenditure and costs. The function further entails accounting for special funds set up under various statutes, programmes and projects under special negotiated agreements; management of accounting information which includes coordination and rationalization of estimates, annual appropriations and fund accounts, cash flow control, cost analysis and any other related.

### **4. GRADING STRUCTURE AND SCOPE**

#### **(a) Grading Structure**

The Scheme of Service establishes ten (10) grades of Accountants who will be designated and graded as follows:-

<b>Designation</b>	<b>Job Group</b>
Accountant II	'J'
Accountant I	'K'
Senior Accountant	'L'
Chief Accountant	'M'
Principal Accountant	'N'
Assistant Accountant General	'P'
Senior Assistant Accountant General	'Q'
Deputy Accountant General	'R'
Senior Deputy Accountant General	'S'
Accountant General	'T'

#### **(b) Conversion to the new Grading Structure**

Serving Officers will adopt and convert to the new grading structure as follows: -

<b>Present Designation</b>	<b>Job Group</b>	<b>New Designation</b>	<b>Job Group</b>
Accounts Assistant II	G	Accountant II	'J'
Accounts Assistant I	H		
Accountant II	'J'		
Accountant I	'K'	Accountant I	'K'
Senior Accountant	'L'	Senior Accountant	'L'
Chief Accountant/ Asst. Acct. General III	'M'	Chief Accountant	'M'
Assist. Accountant General II/ Principal Accountant II	'N'	Principal Accountant	'N'
Assist. Accountant General I/ Principal Accountant I	'P'	Assistant Accountant General	'P'
Senior Assistant Accountant General I/ Senior Principal Accountant	'Q'	Senior Assistant Accountant General	'Q'
Deputy Accountant General	'R'	Deputy Accountant General	'R'
Senior Deputy Acct. General	'S'	Senior Deputy Accountant General	'S'
Accountant General	'T'	Accountant General	'T'

**Notes:**

- (i) *There will be no future recruitment in the grades of Accounts Assistant III/I, Job Group 'G/H'. Serving officers in these grades ('G' and 'H') will convert to the grade of Accountant II, Job Group 'J'. For advancement to higher grades, officers should acquire the relevant qualifications.*
- (ii) *The grades of Accountant III/I, Job Groups 'J/K' and Accountant I/ Senior Accountant Job Groups 'K/L' will form common establishment for the purpose of this Scheme of Service.*

**(c) Serving Officers**

Serving officers will adopt and convert as appropriate to the new designations and grading structure as provided in the Scheme of Service though they may not be in possession of the requisite qualifications and /or experience required for the grades. For advancement to higher grades, however, all officers must be in possession of the prescribed minimum qualifications and/ or experience required.

## **5. PROVISION OF POSTS**

A scheme of service does not constitute authority for creation of post(s). Any additional post(s) required under the new grading structure must be included in the establishment proposals for consideration and approval by the Permanent Secretary, Ministry of State for Public Service.

## **6. ENTRY INTO THE SCHEME OF SERVICE**

### **(a) Direct Appointment**

Direct appointment will normally be made in the grade of Accountant II, Job Group 'J' and Accountant I, Job Group 'K'. In exceptional cases, however, direct appointment may be made beyond this grade by the Public Service Commission on the recommendation of the Permanent Secretary to the Treasury in consultation with the Permanent Secretary, Ministry of State for Public Service provided the candidate is in possession of the minimum qualifications and experience required for appointment to the grade.

### **(b) Incremental Credit**

Incremental credit(s) will be awarded for approved experience acquired after obtaining the requisite minimum qualification for the grade at the rate of one increment for each completed year of approved experience provided the maximum of the scale is not exceeded. In granting the incremental credit(s), any period of service or experience stipulated as a basic requirement for appointment or promotion to a particular grade will be excluded.

## **7. ADVANCEMENT TO HIGHER GRADES**

The Scheme of Service sets out the minimum qualifications and /or experience required for appointment or advancement from one grade to another. It is emphasized however, that these are the minimum qualifications which entitle an officer to be considered for appointment or promotion to the next grade. In addition advancement from one grade to another will depend on:-

- (i) existence of a vacancy in the authorized establishment;
- (ii) merit and ability as reflected in work performance and results and;
- (iii) the approval of Public Service Commission.

## **8. RECOGNIZED QUALIFICATIONS**

The following are the recognized qualifications for the purpose of this Scheme of Service.

- (i) Bachelor's degree in Commerce (Accounting or Finance option), Business Administration (Accounting option) from a recognized institution or any other relevant equivalent qualification.
- (ii) A pass in Part II and III (final) of the Certified Public Accountants (CPA) Examination or its recognized equivalent;
- (iii) Masters degree in any of the following: Commerce, Accounting, Business Administration, Finance, or their equivalent qualification from a recognized institution.
- (iv) Registration with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (v) Such other qualification that may be approved by the Permanent Secretary, Ministry of State for Public Service.
- (vi) Management course lasting not less than four (4) weeks.
- (vii) Strategic Leadership Development Course lasting at least four (4) weeks.
- (viii) Certificate in Computer Applications.

## **9. IMPLEMENTATION OF THE SCHEME OF SERVICE**

This Scheme of Service will become operational with effect from 1<sup>st</sup> April, 2009. On implementation, all serving officers will automatically become members of the Scheme.



## **10. JOB AND APPOINTMENT SPECIFICATIONS**

### **I. ACCOUNTANT II, JOB GROUP ‘J’**

#### **(a) Duties and Responsibilities**

This is the entry and training grade for non-professionals. An officer at this level will be responsible for performing a variety of accounting work of limited scope and under the guidance of a senior officer. Specifically, work will involve preparation and verification of vouchers in accordance with the laid down rules and regulations involving primary data entry and routine accounting work such as balancing of cashbooks, imprest and advances ledgers etc. The scope and complexity of work will increase with experience and training but the officer will still be under close guidance where new tasks are involved. He/she will be responsible for safe custody of records and assets under him /her.

#### **(b) Requirements for Appointment**

For appointment to the grade of Accountant II, Job Group ‘J’ a candidate must have the following qualification: -

A pass in part II of the Certified Public Accountants (CPA) Examination or it’s recognized equivalent qualifications.

**OR**

Bachelor’s degree in Commerce (Accounting or Finance option), Business Administration (Accounting option) from a recognized institution or any other relevant equivalent qualification.

#### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to get on well with the diverse workforce
- Good knowledge in the professional field of specialisation
- Good communication skills
- Ability to take instructions
- Good organisational and supervisory skills

### ***Core Skills***

- Team playing skills
- Accuracy
- Care for resources
- Manual dexterity
- Execution of instructions
- Interpersonal skills
- Analytical skills
- Records Management skills

## **II. ACCOUNTANT I, JOB GROUP ‘K’**

### **(a) Duties and Responsibilities**

This will be the entry grade for professional Accountants. An officer at this level will be required to deal with accounting operations in an Accounting Unit or District Treasury. Work at this level will be subjected to occasional checks rather than close supervision. Specifically, work will involve verification of vouchers and committal documents in accordance with laid down rules and regulations; data capture, maintenance of primary records such as cashbooks, ledgers, vote books, registers and preparation of simple management reports e.g. imprest and expenditure returns etc. He/she will be responsible for the safe custody of Government records and assets under him/her, analysis of the below the line accounts and may be deployed as a cashier where duties will entail receiving duly processed payments and receipt vouchers; writing cheques and posting payments and receipt vouchers in the cash books; balancing and ruling of the cash books on daily basis; arranging for withdrawal of cash for office use and ensuring safety of the same at all times; extracting and providing cash liquidity analysis; ensuring security of cheques and cheque books; preparation of expenditure and Authority to Incur Expenditure (AIE) funding returns on quarterly basis at district treasury level; preparation of Appropriation In Aid (AIA) returns on quarterly basis at district treasury level; paying personal and merchant claims guided by cash balances in the cash books and treasury regulations; and receipting of all money due and payable to government.

**(b) Requirements for Appointment**

**Direct Appointment**

For direct appointment to this grade, a candidate must have a Bachelors degree in Commerce (Accounting or Finance option) and passed Part II of the Certified Public Accountants (CPA) Examination

**OR**

Passed Part III of the Certified Public Accountants (K) Examination or its approved equivalent qualification.

**Promotion**

For appointment to this grade, an officer must have: -

- (i) served as Accountant II, Job Group 'J' for a minimum period of three (3) years;
- (ii) passed Part II of the Certified Public Accountants (CPA) Examination or a Bachelors degree in Commerce (Accounting or Finance option), Business Administration (Accounting option) from a recognized institution or any other relevant equivalent qualification;
- (iii) Certificate in Computer Applications; and
- (iv) shown merit and ability as reflected in work performance and results.

***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to get on well with the diverse workforce
- Good knowledge in the professional field of specialisation
- Good communication skills
- Ability to take instructions
- Good organisational and supervisory skills

### ***Core Skills***

- Team playing skills
- Accuracy
- Care for resources
- Manual dexterity
- Execution of instructions
- Interpersonal skills
- Analytical skills
- Records Management skills

### **III. SENIOR ACCOUNTANT, JOB GROUP ‘L’**

#### **(a) Duties and Responsibilities**

An officer at this grade will be responsible for timely and accurate preparation of quality management reports that fall under his/her section (s). Work at this level will also include planning, directing, coordinating, supervising areas of control; training and development of staff under him/her and setting targets for the section (s). The officer may occasionally be required to undertake ad hoc assignments relating to accounting services; He/She may be assigned responsibilities to authorize payments and sign cheques subject to limit set. He/She will certify and verify returns, documents, vouchers, monitor collection of revenue including inspection and responsible for Government assets, records and custody of Accountable Documents under his/her sections(s).

#### **(b) Requirements for Appointment**

For appointment to this grade, an officer must have:-

- (i) served in the grade of Accountant I, Job Group ‘K’ or in a comparable and relevant position in the Public Service for a minimum period of three (3) years; and
- (ii) passed Part III of the Certified Public Accountants (CPA) Examination or its recognized equivalent qualification.

**OR**

A Bachelor’s Degree in Commerce (Accounting or Finance option), Business Administration (Accounting option) from a recognized

institution or any other relevant qualification adjudged to be its equivalent from an approved institution and have passed part II of Certified Public Accountants (CPA) Examination or its approved equivalent.

(iii) Certificate in Computer Applications

(iv) Shown merit and ability as reflected in work performance and results.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to get on well with the diverse workforce
- Good knowledge in the professional field of specialisation
- Good communication skills
- Ability to take instructions
- Good organisational and supervisory skills

### ***Core Skills***

- Team playing skills
- Accuracy
- Care for resources
- Manual dexterity
- Execution of instructions
- Interpersonal skills
- Analytical skills
- Records Management skills

## **IV. CHIEF ACCOUNTANT, JOB GROUP 'M'**

### **(a) Duties and Responsibilities**

A Chief Accountant will be deployed to head one or more divisions of an Accounting Unit/ District Treasury. Work at this level will be similar to those performed by the Senior Accountant but of wider scope and higher complexity. Work at this level will include planning, directing, coordinating, supervising areas of control, training and development of staff under him/her, setting targets for the division and may occasionally be required to undertake ad hoc assignments relating to accounting services. In addition the officer

may be called upon to assist in preparations of final accounts. The officer will ensure safe custody of Government assets and records under him/her and will also be responsible for authorizing payments and signing of cheques subject to set limits. The officer will be responsible for timely and accurate preparation of management reports that fall under his/her division. He/She will be responsible for providing guidance to officers under him/her to achieve the desired results.

**(b) Requirements for Appointment**

For appointment to this grade, an officer must have: -

- (i) Served in the grade of Senior Accountant, Job Group ‘L’ or in a comparable and relevant position in the Public Service for a minimum period of three (3) years.
- (ii) A Bachelors degree in Commerce (Accounting or Finance option) and passed Part II of the Certified Public Accountants (CPA) Examination

**OR**

Passed Part III of Certified Public Accountants (CPA) Examination or its recognized equivalent.

- (iii) Attended a management course lasting not less than four (4) weeks from the Kenya Institute of Administration or any other recognized institution.
- (iv) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) interpersonal skills including being a team player;
- (ii) integrity and commitment to producing results;
- (iii) proven working attitude and ability to give and take instructions; and
- (iv) ability to get on well with the diverse workforce.

### *Personal Qualities*

In addition to the above requirements, an officer must have the following qualities:

- Ability to get on well with the diverse workforce
- Good knowledge in the professional field of specialisation
- Good communication skills
- Ability to take instructions
- Good organisational and supervisory skills

### *Core Skills*

- Team playing skills
- Accuracy
- Care for resources
- Manual dexterity
- Execution of instructions
- Interpersonal skills
- Analytical skills
- Records Management skills

## **V. PRINCIPAL ACCOUNTANT, JOB GROUP ‘N’**

### **(a) Duties and Responsibilities**

A Principal Accountant will be deployed to head a small/ medium sized District Treasury or deputize in a large District Treasury or head a Division in an Accounting Unit.

As Head of District Treasury, the officer will be responsible for providing advisory services to District Departmental heads and other stakeholders on all financial matters in the District; participating and providing advice as expected of the office in Tender Committee, projects committee, District Executive Committee, District development committee etc.; interpretation and implementation of financial regulations and procedures, Treasury circulars, letters and instructions; ensuring expenditures are within the voted allocations; developing supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures; preparation of management financial reports which include monthly expenditure, returns, monthly bank reconciliation statements, and revenue/AIA returns, cash flow statements, analysis of deposits etc and

maintenance of up to date and accurate books of accounts; safeguarding Government Assets and records in the District Treasury; and supervision, training, development and deployment of Accounts staff in the District Treasury.

As Deputy Head of District Treasury duties and responsibilities will entail assisting in day to day running of the district treasury; authorization of payments and signing of cheques subject to set limits; preparation of revenue and expenditure returns in the District as required by Treasury regulations and law; assisting in developing of supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures; training officer of the Accounting staff in the District; and any other relevant duties as assigned by the District Accountant.

As Head of Division in an Accounting Unit, an officer will be responsible for planning, directing, coordinating, supervising areas of control, training and development of staff under him/her and setting targets for the division; undertaking ad hoc assignment relating to accounting services; assisting in preparation of final accounts; ensuring safe custody of government assets and records under him/her; authorizing payments and signing of cheques subject to limit set for him/her; ensuring timely and accurate preparation of quality management report that fall under his Division; and guiding officers under him/her to achieve the desired results.

**(b) Requirements for the Appointment**

For appointment to this grade, the officer must have:-

- (i) Served in the grade of Chief Accountant, Job Group 'M' or in a comparable and relevant position in the Public Service for a minimum period of three (3) years;
- (ii) A Bachelors degree in Commerce (Accounting or Finance option) and passed Part II of the Certified Public Accountants (CPA) Examination

**OR**

Passed Part III of Certified Public Accountants (CPA) Examination or its recognized equivalent;

- (iii) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).



(iv) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) integrity and commitment to produce results;
- (ii) creative and innovative, technical problem solving, transformative and resource management skills;
- (iii) ability to work with minimum supervision;
- (iv) good knowledge in professional field of specialization; and
- (v) good organization and supervisory skills.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to get on well with the diverse workforce
- Good knowledge in the professional field of specialisation
- Good communication skills
- Ability to take instructions
- Good organisational and supervisory skills

### ***Core Skills***

- Team playing skills
- Accuracy
- Care for resources
- Manual dexterity
- Execution of instructions
- Interpersonal skills
- Analytical skills
- Records Management skills

## **VI. ASSISTANT ACCOUNTANT GENERAL, JOB GROUP ‘P’**

### **(a) Duties and Responsibilities**

An Assistant Accountant General will be deployed to head a District Treasury with large allocations for development and recurrent expenditure, substantial revenue collections or be a deputy head in an Accounting Unit or be deployed in Accountant General’s Office.

In Accountant General’s Office, the officer will be responsible to the Senior Assistant Accountant General for the following functions in respect of the specific Ministries and Districts allocated to him/her: monitoring implementation of Accounting standards and systems for compliance; including Integrated Financial Management Information System (IFMIS) operations; follow up on Audit matters including compilation of Treasury memorandum in respect of ministries/districts allocated to the officer; follow up implementation of Public Accounts Committee recommendations for the ministries/districts allocated to officer; preparation of Bi-annual Accounts; consolidation of cash flow projections submitted by ministries; and maintaining a check-list of returns and reports received from ministries/districts to ensure compliance with law and Treasury circulars.

In an Accounting Unit duties will entail assisting in the administration of the Accounting Unit; assisting the head of the Accounting unit to provide advisory services to the Accounting Officer and other stake holders on all financial and accounting matters in the Ministry; preparation of management and statutory reports including final accounts; assisting in the development of supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures; setting targets for the accounts staff and evaluating achievements; overseeing the processing of funding arrangements to districts in the ministry and ensuring compliance with Treasury regulations and procedures; authorization of payments and signing of cheques subject to set limits; supervision, training, development and deployment of accounts staff in the accounting unit; handling disciplinary matters for the head of accounting unit; and any other relevant duties assigned by the head of accounting unit.

As Head of District Treasury, the officer will be responsible for providing advisory services to the district departmental heads and other stakeholders on all financial and accounting matters; participating and advising in Tender Committees, District Executive Committees, District Development Committees etc.; interpretation and implementation of financial regulations and procedures, Treasury circulars, letters and instructions; ensuring

expenditures are within the allocations; and developing supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures. The officer will also be responsible for provision of quality and timely accounting services in the district including maintenance of appropriate and up to date accounting records; preparation of management financial reports which include monthly expenditure returns, monthly bank reconciliations, revenue/AIA returns, cash flow statements, analysis of deposits etc.; safeguarding Government Assets and records under him/her; submission of a monthly check list confirming compliance with the requirements for preparation and submission of management and statutory reports to the Accountant General and respective ministries; authorize payments, sign cheques, and identify suitable cheques signatories and set limits as appropriate; and supervision , training, development and deployment of accounts staff.

**(b) Requirements for Appointment**

For appointment to this grade, the officer must have:-

- (i) Served in the grade of Principal Accountant, Job Group ‘N’ or in a comparable and relevant position in the public service for a minimum period of three (3) years.
- (ii) Passed Part III of Certified Public Accountants (CPA) Examination or its recognized equivalent.
- (iii) Masters degree in any of the following: Commerce, Accounting, Business Administration, Finance, or their equivalent qualification from a recognized institution.
- (iv) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (v) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) integrity and commitment to produce results;
- (ii) creativity and innovativeness, technical problem solving and resource management skills; and

(iii) managerial, administrative, organization and supervisory skills.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to articulate and implement Ministerial/Departmental Mandates.
- Organizational, analytical, managerial and decision making skills.
- Creativity and innovation.
- Technical problem solving.
- Resource management skills.
- Interpersonal and communication skills.
- Integrity and commitment to producing results.
- Leadership, advocacy, relationship building and collaboration, result oriented, self driven.
- Appreciation and application of technology in the work environment.
- Passion for continuous professional development.
- Initiative to achieve expected results.

### ***Core Skills***

- People management
- Financial management
- Policy implementation
- Planning
- Coordinating
- Strategy implementation

## **VII. SENIOR ASSISTANT ACCOUNTANT GENERAL, JOB GROUP ‘Q’**

### **(a) Duties and Responsibilities**

An officer at this level may be deployed at the Accountant Generals’ office or in an Accounting Unit or in a Provincial District Treasury.

In the Accountant General’s Office, the officer will be responsible to the Deputy Accountant General for making reports on outstanding audit reports in respect of ministries under the officer to the head of division for follow-up; periodic review of accounting systems and recommending necessary changes; ensure Asset registers are maintained by the ministries under their divisions; compiling reports on non compliance by Accounting Units with

standards and other financial regulations for action by the divisional head; compiling and maintaining an up to date list of staff for ministries and districts under him/her; attending Parliamentary Accounts Committee hearings and maintaining and implementing status matrix reports on the Public Accounts Committee (PAC) recommendations on ministries under him/her; and compiling Treasury Memorandum.

As Head of an Accounting Unit duties will entail provision of advisory services to the Accounting Officer and other stakeholders on all financial and accounting matters in an accounting unit; ensuring proper interpretation and implementation of financial regulations and procedures, treasury circulars, letters and instructions; developing supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures; provision of quality and timely accounting services in the accounting unit; including maintenance of accurate accounting records and preparation of management and statutory financial reports; participating and advising in all Ministerial Committees especially tender, planning, audit, training, etc.; maintaining an inventory on all bank accounts in the Accounting Unit and their approved signatories including districts; authorize payments, sign cheques, and identify suitable cheques signatories and set limits as appropriate; ensuring all statutory reports are prepared as per the required law; attending Public Accounts Committee hearings; safe guarding Government Assets and records in the accounting unit; and supervision, training, development and deployment of accounts staff.

In the Provincial District Treasury, duties will include providing advice to the district/provincial departmental heads and other stakeholders on all financial and accounting matters; participating and advising in Tender Committees, District Executive Committees, District Development Committees etc.; interpretation and implementation of financial regulation and procedures, Treasury circulars, letters and instructions; and ensuring expenditure is within authorized allocations. Duties and responsibilities will further entail developing supplementary financial regulations and procedures to enhance internal controls established through normal Treasury regulations and procedures; provision of quality and timely accounting services in the province/district by maintenance of accurate accounting records and preparation of management and statutory financial reports including monthly expenditure returns, bank reconciliations, cash flow statements, analysis of deposits etc.; ensuring safe custody of government assets and records; submission of a monthly check list confirming compliance of preparation and submission of the management and statutory report to the Accountant General and respective ministries; authorizing payments, sign cheques, identity suitable cheques signatories and set limits as appropriate; and

supervision, training, development and deployment of accounts staff in the unit.

**(b) Requirements for Appointment.**

For appointment to this grade, an officer must have:-

- (i) Relevant working experience of seventeen (17) years in the Accounting, Audit or Financial field; or  
  
Served in the grade of Assistant Accountant General, Job Group 'P' or in a comparable and relevant position in the Public Service for a minimum period of three (3) years.
- (ii) Passed Part III of Certified Public Accountants (CPA) Examination or its recognized equivalent.
- (iii) Masters degree in any of the following: Commerce, Accounting, Business Administration, Finance, or their equivalent qualification from a recognized institution.
- (iv) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (v) Attended a Strategic Leadership Development Course lasting not less than four (4) weeks from a recognized institution.
- (vi) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) integrity and commitment to produce results;
- (ii) organizational, managerial and administrative skills; and
- (iii) clear understanding of Government accounting systems, processes, procedures required in the management of functions within the Ministries / Departments; and
- (iv) a high degree of professional competence and administrative capability and leadership qualities required for effective planning, direction, control and coordination of the accounting function.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to articulate and implement Ministerial/Departmental Mandates.
- Organizational, analytical, managerial and decision making skills.
- Creativity and innovation.
- Technical problem solving.
- Resource management skills.
- Interpersonal and communication skills.
- Integrity and commitment to producing results.
- Leadership, advocacy, relationship building and collaboration, result oriented, self driven.
- Appreciation and application of technology in the work environment.
- Passion for continuous professional development.
- Initiative to achieve expected results.

### ***Core Skills***

- People management
- Financial management
- Policy implementation
- Planning
- Coordinating
- Strategy implementation

## **VIII. DEPUTY ACCOUNTANT GENERAL, JOB GROUP ‘R’**

### **(c) Duties and Responsibilities**

An officer at this level may be deployed at the Accountant General’s office or a large Accounting Unit.

In the Accountant General’s Office an officer in this grade will head a division where duties will entail reviewing the applications of accounting standards and systems including IFMIS and recommending changes and improvements; attending Public Accounts Committee hearings as necessary; overseeing cash management and exchequer operations both for expenditure and revenue in liaison with the Central Bank of Kenya and other banks; monitoring banking arrangements in the ministries under their division;

drafting and revising regulations for new and existing funds respectively; monitoring and ensuring timely production of management and stationary financial reports including the bi-annual accounts; monitoring data management both for ministries and districts under their division for IFMIS and other systems in liaison with Government Information Technology Services (GITS) Department; reviewing and investigating losses including making recommendations for write-offs requested by ministries; follow up with Heads of Accounting Units (HAU) on non compliance with standards, circulars, financial regulations and procedures, letters and instructions; ensure safe custody of government assets and records under him/her; and supervision, training, development and deployment of accounts staff in the unit.

In an Accounting Unit, an officer at this level will be responsible to the Accounting officer of the respective ministry/department for planning, organizing, coordinating and administration of all accounting activities within the accounting unit; acting as liaison officer between the accounting unit and the Accountant General; provision of advisory services to the Accounting officer and other stakeholders on all financial and accounting matters in an accounting unit; ensuring proper interpretation and implementation of financial regulations and procedures, treasury circulars, letters and instructions; developing supplementary financial regulations and procedures to enhance internal controls established through normal treasury regulations and procedures; provision of quality and timely accounting services in the accounting unit including maintenance of accurate accounting records and preparation of management and statutory financial reports ensuring conformity to the law; participate fully in ministerial committees' especially tender, planning, audit, training, etc.; authorizing payments, sign cheques, identify suitable cheques signatories and set limits as appropriate; maintain an inventory on all bank accounts in the accounting unit and their approved signatories including districts; ensuring safe custody of government assets and records; attending Public Accounts Committee hearings; and supervision, training, development and deployment of accounts staff in the unit.

**(d) Requirements for Appointment**

For appointment to this grade, an officer must have:-

- (i) Relevant working experience of twenty (20) years in the Accounting, Audit or Financial field; or



Served in the grade of Senior Assistant Accountant General, Job Group 'Q' or in a comparable and relevant position in the Public Service for a minimum period of three (3) years.

- (ii) Passed Part III of Certified Public Accountant (CPA) Examination or its recognized equivalent.
- (iii) Masters degree in any of the following disciplines:- Accounting, Finance, Business Administration, Commerce or their relevant equivalent qualification from an approved institution.
- (iv) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (v) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) high degree of professional competence and administrative capability required for effective planning, direction, control and coordination of the accounting function;
- (ii) personal integrity - a strong commitment to openness, honesty and inclusiveness demonstrating tolerance and a capacity to inspire trust in others;
- (iii) personal responsibility - the willingness to accept responsibility for own actions and outcomes.
- (iv) a thorough understanding of national goals, policies and programmes and the ability to translate them to the accounting function.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to articulate and implement Ministerial/Departmental Mandates.
- Organizational, analytical, managerial and decision making skills.
- Creativity and innovation.
- Technical problem solving.
- Resource management skills.

- Interpersonal and communication skills.
- Integrity and commitment to producing results.
- Leadership, advocacy, relationship building and collaboration, result oriented, self driven.
- Appreciation and application of technology in the work environment.
- Passion for continuous professional development.
- Initiative to achieve expected results.

***Core Skills***

- People management
- Financial management
- Policy implementation
- Planning
- Coordinating
- Strategy implementation

**IX. SENIOR DEPUTY ACCOUNTANT GENERAL, JOB GROUP ‘S’**

**(a) Duties and Responsibilities**

An officer at this level will oversee the management of all Divisions in the Accountant General’s Office. Duties and responsibilities will entail assisting in the administration of the department; chairing the technical accounting standards committee; coordination of the activities of all the divisions in the Accountant General’s Office; chairing the departmental discipline, budget, training and Staff Deployment Committee etc.; ensuring periodic reviews of accounting standards and procedures are carried out; enforcing compliance with the accounting standards and procedures by the accounting units; ensuring compilation of the final Treasury memorandum and submission to the Accountant General; and any other relevant duties assigned by the Accountant General.

**(b) Requirements for Appointment**

For appointment to this grade, an officer must have:-

- (i) Relevant working experience of twenty two (22) years in the Accounting, Audit or Financial field; or

- (ii) Served in the grade of Deputy Accountant General, Job Group 'R' or in a comparable and relevant position in the Public Service for a minimum period of three (3) years.
- (iii) Passed Part III of Certified Public Accountant (CPA) Examination or its recognized equivalent.
- (iv) Masters Degree in Accounting, Finance, Business Administration, Commerce or their approved relevant equivalent qualifications from a recognized Institution.
- (v) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (vi) Shown merit and ability as reflected in work performance and results.

In addition to the above requirements, an officer must have the following key competencies:

- (i) high degree of professional competence and administrative capability required for effective planning, direction, control and coordination of the accounting function;
- (ii) ability to articulate, interpret and implement national goals, policies and programmes and to relate them to the accounting function;
- (iii) ability to build and sustain networks management; and
- (iv) personal integrity - a strong commitment to openness, honesty and inclusiveness demonstrating tolerance, approachability and a capacity to inspire trust in others.

### ***Personal Qualities***

In addition to the above requirements, an officer must have the following qualities:

- Ability to articulate, interpret and implement National and International Policies and Development Goals.
- Organizational, conceptual and analytical, managerial and decisive skills.
- Creativity and innovation.
- Technical problem solving.

- Resource management skills.
- Interpersonal and communication skills.
- Integrity and commitment to producing results.
- Leadership, advocacy, relationship building and collaboration, self drive and initiative to achieve expected results.

### *Core Skills*

- People management
- Financial management
- Policy formulation and implementation
- Planning
- Organizing
- Directing
- Controlling
- Coordinating
- Strategy formulation

## **X. ACCOUNTANT GENERAL, JOB GROUP ‘T’**

### **(b) Duties and responsibilities**

The Accountant General will be responsible to the Treasury for Policy development and Oversight management of public sector accounting services and systems. At policy level specific duties will entail advising the Government on all public sector accounting matters; designing and development of public sector accounting standards including accounting policies, bases and concepts; design and development of government accounting systems both manual and computerized; providing advice to the public sector on the best and appropriate financial reporting formats; providing the link between local and international accounting standard bodies on matters relating to public sector financial reporting and standards; develop guidelines for accounting staffing levels and training to ensure technical competence and knowledge in financial accounting and reporting.

At the operational level duties and responsibilities will entail overseeing the implementation of approved public sector accounting standards, policies, bases and concepts; chairing the accounting standards committee; ensuring proper banking arrangements which are beneficial to the Government are in place between the Central Bank of Kenya, commercial banks and ministries; directing and controlling the operations of the Exchequer account; participate at the Public Accounts Committee hearings as advisor to the members and

follow up on the recommendations thereof including the compilation of the Treasury Memorandum; establishing positive career structures and policy for accounting staff by regular review of the Scheme of Service for Accountants in liaison with the Permanent Secretary, Treasury, Permanent Secretary Ministry of State for Public Service and the Public Service Commission of Kenya; participating in policy development committees of the Treasury; monitoring the operations of District Treasuries and Accounting Units; and administration of the Certified Public Accountants Act and Certified Public Secretaries Act including the management of registration of Public Accountants Board and registration of Public Secretaries Board for the Treasury.

**(b) Requirements for Appointment**

For appointment to this grade an officer must have:-

- (i) Served in the grade of Senior Deputy Accountant General, Job Group 'S' or comparable and relevant position in the public service for a minimum period of three (3) years.
- (ii) Passed Part III of Certified Public Accountants (CPA) Examination or its recognized equivalent.
- (iii) Registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and Registration of Accountants Board (RAB).
- (iv) Masters degree in any of the following disciplines:- Accounting, Finance, Business Administration, Commerce or their relevant equivalent qualification from an approved institution.
- (v) Demonstrated a thorough understanding of national goals, policies and development objectives and the ability to transform them into accounting Standards, policies and programmes.
- (vi) Broad experience and knowledge of the Country's Public Sector Financial Management, policies and goals.
- (vii) Shown merit and ability as reflected in work performance and results.

### *Personal Qualities*

In addition to the above requirements, an officer must have the following qualities:

- Ability to articulate, interpret and implement National and International Policies and Development Goals.
- Organizational, conceptual and analytical, managerial and decisive skills.
- Creativity and innovation.
- Technical problem solving.
- Resource management skills.
- Interpersonal and communication skills.
- Integrity and commitment to producing results.
- Leadership, advocacy, relationship building and collaboration, self drive and initiative to achieve expected results.

### *Core Skills*

- People management
- Financial management
- Policy formulation and implementation
- Planning
- Organizing
- Directing
- Controlling
- Coordinating
- Strategy formulation