



**TEACHERS SERVICE COMMISSION**

**ANNUAL REPORT  
& AUDITED FINANCIAL  
STATEMENTS FY 2022/2023**

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



## VISION

A motivated, ethical, and globally competitive teacher



THE NATIONAL ASSEMBLY PAPERS L AID	
DATE: 29 FEB 2024	DAY: Thurs
TABLED BY:	Hon Naomi Wago, MP Deputy Majority Whip A. S. Induko

## MISSION

To regulate, maintain and manage the teaching service through sound policies and operational excellence for quality teaching and lifelong learning.



## CORE VALUES

- Professionalism
- Customer focus
- Integrity
- Innovativeness
- Team spirit

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## **ABBREVIATION & ACRONYMS**

AGPO	Access to Government Procurement Opportunities
AIA	Appropriation in Aid
AIE	Authority to Incur Expenditure
BETA	Bottom up Economic Transformation Agenda
BOM	Board of Management
CBC	Competency Based Curriculum
CEMASTEА	Centre for Mathematics, Science and Technology Education in Africa
CEO	Chief Executive Officer
EACC	Ethics and Anti-Corruption Commission
ECDE	Early Childhood Development Education
EDMS	Electronic Document Management System
FAWE	Forum for African Women Educationalists
FY	Financial Year
GVRC	Gender Violence Recovery Centre
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
ISMS	Information Security Management System
JS	Junior School
KEMI	Kenya Education Management Institute
KICD	Kenya Institute of Curriculum Development
KISE	Kenya Institute of Special Education
KNEC	Kenya National Examinations Council
MOE	Ministry of Education
NCPWD	National Council for Persons With Disabilities
NCD	Non-communicable diseases
KPEEL	Kenya Primary Education Equity in Learning
PFM	Public Finance Management
PFM	Public Finance Management Regulations
PTE	Primary Teacher Education

PWPER	Presidential Working Party on Education Reform
PWD	Persons with Disabilities
RLM	Remote Learning Methodologies
SEQIP	Secondary Education Quality Improvement Project
SBTSS	School Based Teacher Support System
SEAH	Sexual Exploitation Abuse and Harassment
SNE	Special Needs Education
TIMEC	Teacher Induction Mentorship and Coaching
TMIS	Teacher Management Information System
ToTs	Trainer of Trainers
TPAD	Teacher Performance Appraisal and Development
TPD	Teacher Professional Development
TSC	Teachers Service Commission

## MESSAGE BY THE COMMISSION CHAIRMAN



I am delighted to present the Teachers Service Commission's Annual Report and Financial Statements for the financial year 2022-2023. The preparation and presentation of the report is in line with Article 254 (1) of the Constitution and Section 81 of the Public Finance Management, Act 2012.

During the period under review, the Commission implemented the final phase of the TSC Strategic Plan 2019-2023. A comprehensive evaluation of the plan provided useful lessons that informed the development of the new strategic plan 2023-2027, setting the Commission's agenda for the next five years.

The new Strategic Plan incorporates global, regional and national commitments in the education sector and other social-economic agendas (UN's 2030 Development Agenda, Africa Agenda 2063, and the transformative Bottom-up Economic Transformation Agenda (BETA).

In order to enhance clarity and increase commitment of the employees and other stakeholders to the refreshed direction, the Commission revamped the vision and mission statements to align with the evolving goals and values and reflect the promise to global competitiveness and quality teaching.

During the period, H.E. the President appointed a Presidential Working Party on Education Reform (PWPER) to inquire into a wide range of issues in the management of basic, tertiary and university education. A Memorandum on the Commission's mandate and teacher management was submitted to the Presidential Working Party on Educational Reforms.

The Commission acknowledges the role of research in making informed decisions that contribute to the global, regional and local education needs. It also views research as a crucial entity in developing innovations that improve operational efficiency in the organisation. In this regard, the Commission approved the Research and Innovation Policy framework. Further, the Study Leave Policy was reviewed to include rehabilitation programmes for employees with sight or/and hearing challenges while in service, realign with new learning areas in CBC, review of bonding requirements and automation of study leave application.



During the period, implementation of the Competency Based Curriculum to Junior School affected the staffing of schools as it required more teachers. The Commission received support from the government to recruit a significant number of teachers and redeploy qualified teachers from primary schools to Junior school. For effective delivery, the teachers were trained to improve their pedagogical content knowledge in line with the new curriculum.

The Commission shall continue to explore mechanisms to address gaps realized during implementation of its mandate in partnership with the Government, other agencies in the education sector, and other stakeholders. In response to emerging trends in education, the Commission will seek to review its legislative framework and develop relevant policy frameworks that will ensure smooth implementation of its mandate and provision of quality teaching in all basic public education institutions.

I wish to appreciate the National Government for the immense support extended to the Commission. I deeply appreciate the Board, the CEO, management, secretariat staff and teachers for their dedication to quality service delivery and contribution towards provision of quality education.



DR JAMLECK MUTURI JOHN  
COMMISSION CHAIRMAN

## MESSAGE BY THE COMMISSION SECRETARY



The Teachers Service Commission Annual Report and Audited Financial Statements for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 highlights the overall performance and strides made in fulfilling the Commission's mandate during the period.

In the FY 2022/23, the Commission pursued a number of interventions aimed at improving quality teaching; ensuring equitable distribution of teachers across the country; developing and implementing appropriate programmes for continuous professional development for teachers.

One of the key achievements realized was the recruitment of 15,000 teachers on permanent and pensionable terms of service and 26,000 intern teachers bringing the total number of teachers to 364,258. The recruitment was a key milestone in the Kenya Kwanza bottom-up economic transformation agenda that consciously views education as the ultimate means of ensuring an equitable society. The initiative provides a chance for every child to fulfil their potential and rise to the highest level of accomplishment irrespective of social background. Further, a total of 8,367 teachers were deployed from Primary school to Junior School.

To ensure successful implementation of Competency Based Curriculum and Competency Based Assessment, the Commission in collaboration with other agencies in the education sector (MOE, KICD, CEMASTE, KISE, KNEC and KEMI) retooled 104,386 teachers: 49,540 JS teachers and 25,750 heads of institutions hosting junior schools,

To ensure successful implementation of Competency Based Curriculum and Competency Based Assessment, the Commission adopted a multi-agency approach to retool 229,000 primary school teachers and 55,125 teachers for Junior School (JS). The total number of teachers retooled for the new curriculum represents 82% of the total number of teachers employed by the Commission.

During the period under review, the Commission continued to automate its processes to enhance efficiency and effectiveness in service delivery including digitization of employee files under the Electronic Document Management System (EDMS), managing teacher recruitment, leave applications and transfers through the Human Resource Management System (HRMIS), upgrade of Teacher Registration System to enhance

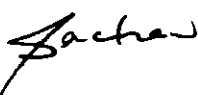
information on teacher profile and development of the ICT Business Continuity and Disaster Recovery Plan

The Commission's approved Budget for the Financial Year 2022/2023 was Kshs 300.195 Billion compared to that of the previous year which was 290.834 billion. It comprised Kshs 299.12 Billion and Kshs 1.076 Billion for Recurrent and Development Expenditure respectively. The Recurrent Expenditure was made up of Kshs. 297.08 Billion for Compensation to Employees and Kshs. 2.032 Billion for Operations and Maintenance. The development expenditure included Kshs 56,000,000 for ongoing construction works at Kilifi and Machakos County in order to provide adequate infrastructure in the field and enhance service delivery in the decentralized units.

The challenges encountered during the period included downturn in economic performance leading to limited resources and frequent financial austerity measures by the National Government which resulted to budget cuts to state entities including the Commission. This seriously affected the implementation of key programmes. The transition of Competency Based Curriculum to Junior School and the growth in number of basic learning institutions coupled with the above constraints has led to a significant teacher shortage despite Government efforts. Low uptake of ICT Integration in teaching and learning due to inadequate infrastructure and teaching staff and mental health issues reported among employees posed a serious threat to the service.

From the foregoing, it is recommended that the Commission in partnership with the National Government recruits additional 111,870 teachers to bridge the gap in teacher shortage in the next five years; work with Universities, TVETS and other training institutions for training on the new learning areas, implement TIMEC to curb professional misconduct and decentralise wellness services to address mental health challenges among employees.

In conclusion, I wish to thank the National Government, Ministry of Education and all stakeholders for the support accorded to the Commission to realize its mandate. I also wish to thank the Chairperson and Commissioners for providing strategic direction and oversight during the period. I wish to thank the teachers for their commitment and tireless effort in curriculum delivery. Lastly, I also appreciate the secretariat staff for their contribution in realizing the Commission's mandate.

  
**DR. NANCY NJERI MACHARIA, CBS**  
**COMMISSION SECRETARY**

## EXECUTIVE SUMMARY

The 2022/2023 annual report provides highlights on key achievements in the execution of the Commission's mandate and audited financial statements for the year. The report also highlights challenges encountered, emerging issues during the period and proposed interventions.

During the period under review, **49,185** teachers were registered out of which **23,230** were degree holders, **2,371** were diploma holders, **10,500** were Primary Teacher Education (PTE) certificate holders and **13,084** were Early Childhood Development Education (ECDE) certificate holders.

The Commission recruited **15,000** teachers on permanent and pensionable terms and engaged **26,000** teacher interns, the highest number ever recruited and engaged. This was aimed at achieving 100% transition from primary to secondary, implementation of CBC and addressing existing teacher shortage. The Commission provided opportunities for career growth and promoted **11,231** teachers through competitive selection and **11,069** through common cadre establishments.

Further, to ensure equitable distribution and optimal utilization of the teaching resource, the Commission transferred **31,779** teachers. This was an increase from **13,196** teachers transferred in the previous year.

To enhance employee wellbeing and mitigate the risks associated with wellness, the Commission built the capacity of **21,922** employees on mental health issues, offered psychosocial support to **1382** employees.

In a bid to improve efficiency, effectiveness and responsiveness to customer needs, various data systems were integrated. These systems were Human Resource Management Information System (HRMIS), Teacher Management Information System (TMIS), Electronic Document Management System (EDMS), Teacher Performance Appraisal and Development (TPAD) and T-Pay. A total of **356,321** active teachers' files are accessible digitally via the EDMS system.

Teachers Service Commission (TSC) upheld the principles of good governance: transparency, participation and accountability by holding a public participation forum for the development of the TSC Strategic Plan 2023-2027. The Commission in partnership with World Bank implemented activities under KPEEL and SEQIP projects. In collaboration with other stakeholders the Commission engaged local and international stakeholders to facilitate employee wellness programs, create

awareness on GBV, child protection and investigative capacity in preventing and addressing Sexual Exploitation Abuse and Harassment (SEAH). In the same period the Commission hosted a record number of delegations from other countries including Uganda, Sierra Leone, Zanzibar and Ethiopia who visited to benchmark on teacher management.

The report shows that the Commission's approved Budget for the Financial Year 2022/2023 was Kshs. 300.195 Billion. It comprised Kshs 299.12 Billion and Kshs. 1.076 Billion for Recurrent and Development Expenditure respectively. The Recurrent Expenditure was made up of Kshs. 297.08 Billion for Compensation to Employees and Kshs. 2.032 Billion for Operations and Maintenance

Despite the achievements realized during the period, the Commission continues to face some challenges and emerging issues, which include perennial teacher shortage, budgetary constraints, austerity measures and mental health issues among employees.

To mitigate the identified challenges, the Commission will continually engage the Government and other stakeholders in supporting execution of its mandate and holistic wellbeing of the employees

# CHAPTER 1

## ESTABLISHMENT, MANDATE AND GOVERNANCE STRUCTURE

This chapter outlines the Teachers Service Commission (TSC) establishment, mandate and governance structure as stipulated in Article 237 of the Constitution.

### 1.1 TSC ESTABLISHMENT

The Teachers Service Commission is established under Article 237(1) of the Constitution to regulate and manage the teaching service in Kenya.

### 1.2 MANDATE OF THE COMMISSION

Article 237 (2) & (3) of the Constitution mandates the Commission to: Register trained teachers; Recruit and employ registered teachers; Assign teachers employed by the Commission for service in any public school or institution; promote and transfer teachers; Exercise disciplinary control over teachers; review the standards of education and training of persons entering the teaching service; Review the demand for and supply of teachers, and Advise the national government on matters relating to the teaching profession.

The TSC Act (2012) further operationalizes the provisions of Article 237 of the Constitution in the management of the teaching service. It provides for specific functions to enable the realization of the TSC mandate.

### 1.3 GOVERNANCE STRUCTURE

Article 250 of the Constitution TSC Act (2012) outlines the composition and the qualifications for one to be appointed as a member of the Commission. The Commission comprises of a chairperson and eight (8) members whose appointment and tenure are in accordance with the legal requirement. The Commission Secretary is appointed pursuant to Article 250 (12) of the Constitution as the Chief Executive Officer (CEO) and the head of the Secretariat.

### **1.3.1 COMMISSIONERS**

The Commissioners provide strategic direction, leadership and oversight to the secretariat and undertake policy formulation to achieve the mandate of the Commission. In discharging their mandate, the Commissioners ensure compliance with constitutional and statutory obligations while they preserve the independence of the Commission.

In accordance with the powers conferred on the Commission under Article 252 (1) (d) of the Constitution and Section 13 of TSC Act (2012), the Commission has established five (5) Committees to support the Board in proper execution of its mandate. In this regard the Commission has established the following governance committees with special mandates to assist in the execution of the Commission's programs as follows:

#### **1.3.1.1 *Strategy and Innovation Committee***

The Committee Advises the Board on the development and implementation of strategic initiatives, policies and innovative reforms for effective service delivery, evaluate performance reports and implementation of the TSC Strategic Plan.

#### **1.3.1.2 *Human Resources Committee***

Considers and recommends to the Board formulation and/or review of Human Resource Policies, appropriate organisational structure, staff establishment and terms and conditions of service for employees.

#### **1.3.1.3 *Field Services Committee***

Recommends to the Board formulation and review of policies to enhance teacher professionalism conduct and performance and decentralized functions. It also provides oversight on the decentralized functions of the Commission.

#### **1.3.1.4 *Finance Committee***

Recommends to the Board financial management policies, procedures and strategies aimed at maintaining the financial accountability and integrity of the Commission and oversight budget implementation.

#### **1.3.1.5 *Audit Committee***

Provides an independent expert assessment of the activities of management, the quality of the risk management, financial reporting and financial management.

The Audit Committee reports to the Board and is the functional supervisory unit of the Internal Audit Directorate.



# COMMISSION MEMBERS



**DR. JAMLECK MUTURI, EBS  
Commission Chairman**



**LEILA ALI, MBS  
Commission Vice Chair**



**CHRISTINE KAHINDI, MBS  
Commissioner**



**SALESA ABUDO, MBS  
Commissioner**



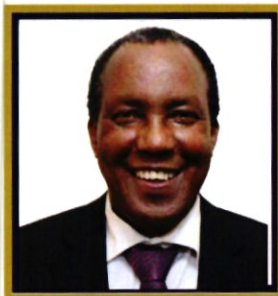
**ANNCETA WAFUKHO, MBS  
Commissioner**



**TIMON OYUCHO MBS  
Commissioner**



**DR. NICODEMUS ANYANG, MBS  
Commissioner**



**MBAGE NJUGUNA NGANGA MBS  
Commissioner**



**SHARON KISIRE, MBS  
Commissioner**

# MANAGEMENT TEAM



**DR. NANCY NJERI MACHARIA, CBS**  
Commission Secretary/CEO



**CPA CHEPTUMO AVABEI, OGW**  
Director (Finance & Accounts)



**IBRAHIM MUMIN, OGW**  
Director (Admin. Services)



**CAVIN ANYUOR**  
Director (Legal Labour & Industrial Relations)



**DR. REUBEN N. MUGWUKU**  
Director (Teacher Professional Management)



**DR. JULIUS OLAYO**  
Director (HRM&D)



**GABRIEL MATTHENGE**  
Director (Operations)



**ANTONINA LENTOLAJONI**  
Ag. Director (Staffing)



**CHARLES GICHIRA**  
Director (ICT)



**EVALEEN MITEI**  
Ag. Director (Teacher Discipline Management)



**BENJAMIN MAINDA**  
Ag. Director (Internal Audit)

## **1.3.2 MANAGEMENT**

The Commission Secretary/CEO serves as the official link between the Commission and the Secretariat. The Secretary is responsible for the implementation of decisions of the Board and day-to-day operations of the Commission carried out under the following Directorates:

### **1.3.2.1 Staffing**

The Directorate is responsible for recruitment, posting, deployment, promotion and transfer of teachers in basic public learning and teacher training institutions. The Directorate has the responsibility to ensure equitable distribution and optimal utilization of teachers.

### **1.3.2.2 Administrative Services**

The Directorate offers support services to other service areas of the Commission for effective implementation of the Commission's mandate. The support is in the areas of facility management and logistical services. The Directorate manages the physical infrastructure; employee welfare, occupational health and safety and records.

### **1.3.2.3 Finance and Accounts**

The Directorate is responsible for prudent financial management as required under the Public Finance Management Act, (2012) through application of sound principles, systems and techniques in accounting. It is in charge of budgetary control as well as preparation of the Commission's financial statements. The Directorate is also responsible for growing the TSC's financial resource base and enhancing efficiency in the mobilization and utilization of resources for sustainable teaching service.

### **1.3.2.4 Information Communication and Technology**

The Directorate is responsible for the creation of an appropriate technological environment to support the effective and efficient execution of the Commission's mandate. It develops and implements ICT related policies, guidelines, standards and procedures as well as advise the Commission on new technologies and innovations.

### **1.3.2.5 Teacher Professional Management**

The Directorate is responsible for registering qualified trained teachers, enhancing compliance of quality assurance and standards in the teaching service. It also monitors teacher performance to improve quality of teaching services in basic public learning and teacher training institutions. It is also responsible for programmes that promote continuous teacher professional development and appraisal.

### **1.3.2.6 Human Resource Management and Development**

The Directorate has the responsibility to effectively manage the human resources of the Commission through implementation of appropriate policy guidelines. The Directorate implements strategies to enhance employee productivity. The functions include; effective human resource planning, succession management, payroll management, employee motivation and the promotion of best practices in human resource management.

### **1.3.2.7 Internal Audit**

The Directorate offers independent, objective assurance and consulting services designed to enhance institutional risk management, controls and governance processes in the Commission. It strengthens good governance practices and supports the achievement of effective internal controls through continuous monitoring and follow ups.

### **1.3.2.8 Legal, Labour and Industrial Relations**

The Directorate is responsible for offering legal support services on labour and industrial relations to the Commission. This includes representation of the Commission in courts and in tribunals, rendering legal advisory, drafting and/or vetting of legal instruments including contracts, agreements and developing subsidiary legislations. The Directorate also ensures proper development and interpretation of the laws and regulations governing the operations of the Commission. Further, the Directorate is responsible for the strategies that enhance industrial harmony in the teaching sector.

### **1.3.2.9 Teacher Discipline Management**

The Directorate is responsible for coordinating the teacher conduct and professionalism function of the Commission. It also implements strategies that

improve professionalism and compliance with regulations governing the teaching service.

### **1.3.2.10 Operations**

The Directorate is responsible for coordinating the activities between Board and management on behalf of the Commission Secretary. The Directorate offers support to the Commission Secretary by ensuring effective planning, coordinating decentralized functions, monitoring and evaluation and timely reporting. The Directorate also ensures responsiveness to customer and stakeholder concerns and promotes strategies for a positive corporate brand.

# CHAPTER 2

## ACHIEVEMENTS IN CORE MANDATE, SUPPORT SERVICES AND COMPLIANCE

This chapter provides an analysis of the achievements realized in the execution of the Commission's core mandate, support services and compliance with legal requirements.

### 2.1 CORE MANDATE

The Commission under Article 237 (2) & (3) of the Constitution is mandated to: Register trained teachers; Recruit and employ registered teachers; Assign teachers employed by the Commission for service in any public school or institution; Promote and transfer teachers; Exercise disciplinary control over teachers; Terminate the employment of teachers; Review the standards of Education and training of persons entering the teaching service; Review the demand for and supply of teachers; and Advise the national government on matters relating to the teaching profession. Achievements in execution of the core mandate are as outlined;

#### 2.1.1 Registration of Trained Teachers

The Commission is responsible for registration of trained teachers. The registration is an important mechanism to ensure that only persons with relevant qualifications and requirements are employed as teachers. This enables the Commission to regulate and monitor teaching standards nationally. During the year under review, 49,185 teachers were registered as shown in table 1.

**Table 1: Distribution of Registered Teachers**

CATEGORY	TOTAL
1. Degree	23,230
2. Diploma	2,371
3. PTE	10,500
4. ECDE	13,084
<b>TOTAL</b>	<b>49,185</b>

### 2.1.2 Recruitment and Employment of Registered Teachers

The Commission recruits and employs teachers depending on demand in public educational institutions and budgetary provisions. It also promptly replaces teachers who exit service through natural attrition and implements national policies.

During the period under review, the Commission recruited **15,000** additional teachers on Permanent and Pensionable (P&P) terms of service and engaged **26,000** teacher interns to address the **100%** transition from primary to secondary schools, implementation of Curriculum Based Competency (CBC) and existing teacher shortage. The Commission also recruited **11,446** teachers on P&P terms of service to replace those who exited service. The distribution is as shown in table 2.

**Table 2: Number of Teachers recruited**

CATEGORY	NUMBER OF RECRUITED TEACHERS				TOTAL
	PRIMARY		POST PRIMARY		
	Male	Female	Male	Female	
A. Additional teachers to address the 100% transition from primary to secondary (P&P)	-	-	2,842	2,158	5,000
B. Recruitment of teachers for Implementation of CBC					
• Additional Teachers on P&P	470	530	4,541	4,459	10,000*
• Teacher Interns	1,757	2,243	13,031	8,969	26,000**
C. Replacement teachers (P&P)	3,947	4,796	1,428	1,275	11,446

CATEGORY	NUMBER OF RECRUITED TEACHERS				TOTAL
	PRIMARY		POST PRIMARY		
	Male	Female	Male	Female	
<b>TOTAL</b>	6,174	7,569	17,609	20,644	52,446

\*Additional teachers recruited for primary (1000) and Junior Secondary (9000).

\*Teacher interns engaged in primary (4000), secondary (450) and junior secondary (21,550).

### 2.1.3 Transfer and Posting of Teachers

The Commission undertakes transfer of teachers on request and teacher rationalization as need arises. It also undertakes the processes of assignment (posting) and deployment of teachers to institutions of learning where their services are required. This is aimed at achieving optimal utilization of teachers and equitable distribution across regions as per the staffing norms. Further, the Commission appoints and transfers competent institutional administrators to manage public educational institutions.

During the period under review, **31,779** teachers and Institutional Administrators (heads and deputy heads of institutions) were transferred and **796** teachers posted as shown in table 3.

*Table 3: Teacher Posting and Transfers*

CATEGORY	NUMBER OF TEACHERS POSTED AND TRANSFERED
1. Posting after Study Leave	318
2. Posting after disciplinary Process	478
<b>Total Posted</b>	<b>796</b>
3. Teacher Transfers	31,779

The total number of teachers and administrators transferred were **31,779** as compared to **13,196** in the previous year.

### 2.1.4 Promotion of Teachers

Teacher promotion is guided by the Career Progression Guidelines for Teachers (2018) that provide for common cadre establishment and competitive promotion. These promotions are dependent on budgetary provisions and availability of vacancies. During the year under review, the Commission promoted **11,231**



teachers through competitive selection as shown in table 4 and **11,069** through common cadre establishments.

**Table 4: Distribution of the Competitively Promoted Teachers**

S/No Advert No	Position	Grade	Posts	Applicants	Shortlisted	Promoted
1.	1/2023 Chief Principal (TTC)	D5	4	71	24	4
2.	2/2023 Chief Principal (Regular School)	D5	73	358	358	73
3.	4/2023 Principal (Regular School)	D3	602	257	257	253
4.	5/2023 Principal (SNE School)	D3	8	1	1	1
5.	6/2023 Deputy Principal I	D3	17	20	20	8
6.	7/2023 Deputy Principal II	D2	725	3,511	3,511	362
7.	8/2023 Deputy Principal III (Regular School)	D1	224	2,101	1,120	224
8.	9/2023 Deputy Principal III (SNE school)	D1	15	8	8	2
9.	10/2023 Senior Master II	D1	208	2,034	1,040	208
10.	11/2023 Head teacher (Regular School)	C5	2,733	5,903	5,903	2,733
11.	12/2023 Head teacher (SNE School)	C5	32	108	108	32
12.	13/2023 Deputy Head teacher II (Regular School)	C4	7,720	5,250	5,250	5,152
13.	14/2023 Deputy Head teacher II (SNE School)	C4	22	623	110	22
14.	15/2023 Secondary Teacher I	C3	1,330	2,145	2,145	1,330
15.	16/2023 Principal	D3	25	84	84	25
16.	17/2023 Deputy Principal II	D2	17	107	86	17

S/No Advert No	Position	Grade	Posts	Applicants	Shortlisted	Promoted	
17.	18/2023	Deputy Principal III	D1	8	19	19	8
18.	19/2023	Senior Master III	C5	7	192	35	7
19.	20/2023	Senior Master IV	C4	10	90	51	10
20.	21/2023	Deputy Principal III	D1	20	66	66	20
21.	22/2023	Senior Master III	C5	7	399	35	7
22.	23/2023	Senior Master IV	C4	90	660	452	64
23.	24/2023	Head teacher	C5	62	421	313	62
24.	25/2023	Deputy Head teacher II	C4	21	109	109	21
25.	26/2023	Senior teacher 1	C3	20	349	110	20
26.	27/2023	Senior Teacher II	C2	32	631	177	22
S/No Advert No	Position	Grade	Posts	Applicants	Shortlisted	Promoted	
27.	28/2023	Deputy Head Teacher II	C4	195	372	372	126
28.	29/2023	Senior Teacher I	C3	223	1,040	1,040	223
29.	30/2023	Senior Teacher II	C2	284	1,751	1,450	195
<b>Total</b>			<b>14,738</b>	<b>28,681</b>	<b>24,255</b>	<b>11,231</b>	

### 2.1.5 Disciplinary Control over Teachers

The Commission regulates the professional conduct of teachers. During the period under review, the Commission dispensed a total of **1,003** discipline cases of the registered **1,007** cases. The registered cases reduced from **1,128** registered in the previous year. This was attributed to the implementation of Teacher Induction, Mentorship and Coaching (TIMEC) Programme through which **11,623** heads of institutions and **2,234** field officers were trained as Master Trainers and Trainers of Trainers (ToTs). The Commission also trained **3,143** Board of Management (BoM) members on TIMEC to enhance their role in management of basic public learning institutions.

Mental illness has manifested itself in disciplinary cases such as absenteeism, desertion, use of corporal punishment among others. In that regard, the Commission sensitized 21,922 employees on mental health and provided psycho-social support through counseling, assessment and referrals to 1,382 affected employees.

### **2.1.6 Management of Separation from Service**

The Commission manages the separation process of its employees resulting from public service which includes retirement, death, transfer of service, release, resignation, and dismissal. This is to ensure timely removal from payroll, submission of relevant documents relating to employees' terminal benefits to the Director of Pensions and other relevant Government Organisations and replacements. During the period under review, **10,899** teachers exited service out of which **8,136** had their claims processed and submitted to treasury for payment.

### **2.1.7 Advising National Government on Matters Relating to the Teaching Profession**

This mandate entails advising the Government on matters relating to teacher management. During the period under review, the Commission advised Ministry of Education through the Cabinet Secretary on the new learning areas in implementation of CBC, the country's teacher shortage and teacher entry requirements in institutions of higher learning and Teacher Training Colleges. Further, a Memorandum on the Commission's mandate and teacher management was also submitted to the Presidential Working Party on Educational Reforms.

## **2.2 SUPPORT SERVICES**

These are processes that facilitate the implementation of the Commission's core programs and functions at all levels. The processes strengthen the Commissions systems and structures to enhance efficiency in its operations. The processes undertaken during the period are: Information Communication Technology (ICT), provision of office space, teacher capacity building, teacher professional development, employee wellbeing, capacity development for secretariat staff knowledge management and prevention of adverse litigation.

## **2.2.1 Information Communication Technology (ICT)**

Teachers Service Commission has embraced technology in its operations to improve service delivery and increase productivity through investment in ICT. Adoption and use of ICT enhances processing, transmission, security and storage of information in the Commission. During the period under review ICT infrastructure and information security and automation of processes were enhanced as outlined:

### **2.2.1.1 ICT Infrastructure and Information Security**

The Commission upgraded its ICT infrastructure and information security at both the headquarters and field offices. The upgrade of ICT infrastructure included installation of Local Area Network (LAN) in 9 Counties (Nyandarua, Baringo, Elgeyo Marakwet, Siaya, Migori, Laikipia, Meru, Tharaka Nithi, and Garissa) and 3 Regional offices (Rift Valley, Western and North Eastern). The server room was upgraded to Tier-III Modular Data-center as a primary site for its ICT core equipment.

In addressing information security, the Commission relocated its servers to a colocation site for Disaster Recovery (DR), developed an Information Security Management System (ISMS) audit documentation and trained 20 ISMS auditors to enhance information security in its operations.

### **2.2.1.2 Automation of Processes**

The Commission in its endeavor to efficiently manage its records, digitized an additional **94,037** teachers' files, bringing the total to **359,206** translating to **94.5%** of active files. These files are digitally accessible via the Electronic Document Management System (EDMS). The digitalization of files has allowed for information storage, retention, security, retrieval, collaboration and multiple accessibility of records by several users improving service delivery.

## **2.2.2 Provision of Office Space**

The Commission is committed to provide office space for all its staff. Towards this, the Commission continued the construction of Kilifi and Machakos County offices which commenced in the previous year. The completion rates of the construction of TSC offices at Machakos and Kilifi as at June 2023 were 28% and 35% respectively.



*Picture 1: On-going Construction of Machakos TSC County Office*



*Picture 2: Ongoing Construction of Kilifi TSC County Office*

### **2.2.3 Capacity Building of Teachers**

The Commission endeavors to strengthen the skills, knowledge and competencies of teachers so as to motivate them and improve curriculum delivery. In this regard, the Commission in collaboration with partners undertook teacher trainings as outlined:

### **2.2.3.1 Training of Teachers on CBC**

The first cohort of Competence Based Curriculum (CBC) learners transitioned to Junior School (Grade 7). The teachers assigned were either newly recruited or teachers deployed from primary schools. Consequently, the Commission in collaboration with other agencies in the education sector retooled **104,386** teachers and heads of schools hosting Junior School on implementation of CBC.

### **2.2.3.2 SEQIP Teacher training**

The Government of Kenya in partnership with World Bank (WB) implemented the Secondary Education Quality Improvement Project (SEQIP) by training **7,437** heads of institutions (**5,704** primary and **1,733** secondary) were trained on SEQIP project and SBTSS programmes while **21,725** teachers of Science, Mathematics and English were trained to enhance their pedagogical skills and improve student learning outcomes in Science, Mathematics and English (SME) and transition from upper primary to secondary in **110** identified sub-counties.

As a result of the intervention, Teachers are now engaged in virtual peer to peer learning and are applying Inquiry Based Learning (IBL) in the Project's targeted subjects. KNEC's midline survey indicated an improvement in all science subjects except Mathematics where TSC and CEMASTEAM have initiated a remediation programme.

### **2.2.3.3 Kenya Primary Education Equity in Learning (KPEEL) Project**

The Commission implemented KPEEL Project to reduce regional disparities in learning outcomes, improve the retention of girls in upper primary education and strengthen systems for delivering equitable education outcomes. The activities undertaken included: development of a manual on ICT integration in learning, review of Teacher Performance Appraisal and Development (TPAD) and Remote Learning Methodologies (RLM) manuals, training of **63** master trainers on ICT integration in learning and **102** on RLM and TPAD. Additionally, **2,234** field officers were trained on Teacher Induction, Mentorship and Coaching (TIMEC).

### **2.2.3.4 Teacher Professional Development (TPD)**

Teacher Professional Development (TPD) programs are formal trainings that registered teachers are required to undergo as per Regulation 48 of the Code of Regulation for Teachers (2015) to continuously improve their pedagogical skills, management skills, and learner outcomes (transition, retention and performance).

During the year **72,198** teachers enrolled for the TPD introductory module. This brought the total TPD intake to 221,710 since inception. Further, TPD modules for teachers with Visual and Hearing Impairment were adapted to ensure inclusive training. The modules adapted were Introductory Module, Teacher Module Level 1 and Instructional Leader Level 1.

### **2.2.3.5 Teacher Performance Appraisal and Development (TPAD)**

The Commission continued to implement TPAD for teachers and heads of institutions. During the period under review, TPAD and Performance Contracting compliance levels for Teachers and Heads of Institutions (HoI's) were 95.2% and 100% respectively. The TPAD system was upgraded and TPAD training materials revised to match the upgraded system. Consequently, **75,290** teachers, **47** county ICT officers and **98** Curriculum Support Officers were trained on the upgraded system. Technical support was provided in **4,708** learning institutions using a newly developed Monitoring Evaluation Assessment and Learning (MEAL) framework.

### **2.2.4 Standards Assessment**

The Commission undertakes standards assessment to ensure conformity to set professional standards and enhance quality services to the learners. The assessments are tailored either for professional support or investigative assessment, where non-conformity is reported. During the period under review, the Commission carried out 199 standard assessments for professional support and 172 investigative assessments. In addition, it responded to 4,883 audited reports received from Schools Audit Department up from 4,069 the previous year.

### **2.2.5 Capacity Building for Secretariat staff**

The Commission in keeping pace with the demand for improved service delivery recognizes the need for continuous learning and development among the Secretariat staff. A Training Needs Assessment (TNA) survey was conducted in the FY 2021/2022 to inform capacity building of the Secretariat Staff on the identified skill gaps. During the period under review, **1,143 out of 2,950** secretariat staff were trained.

#### **2.2.5.1 Employee Wellbeing**

The Commission is committed to promote employee's wellbeing and mitigate the risks associated with employee wellness. During the period under review,

the Commission sensitized **21,922** employees on mental health, HIV/AIDS, substance abuse and non-communicable diseases (NCDs). The Commission also assisted **1,382** employees seeking psychosocial support.

#### **2.2.5.2 Knowledge Management**

The Commission maintains a resource center that enhances the knowledge and skills for secretariat staff. It also serves as the custodian of the Commission's reports, plans and policies. In addition, the centre updates and manages its inventory of reference resource materials.

During the period under review, the Commission in collaboration with Public Finance Management Reforms enhanced the capacity of its Resource Centre by stocking reference resource materials on Performance Management, Managing Electronic Records, Research on Educational Leadership; and Certified Cloud Security Professional.

#### **2.2.5.3 Prevention of Adverse Litigation.**

The Commission cushions itself against adverse litigation and unnecessary lawsuits. It adopted Alternative Dispute Resolution mechanism in matters involving the Commission. Adoption of the mechanism aims to enrich the entire dispute resolution process by providing flexibility and timely dispute management. This eliminates the limitations imposed by judicial processes as regards technical procedures, timely decisions and the rising costs of litigation. During the period under review, the Commission had a total of 89 litigations, successfully won 72 and lost 17 cases.

### **2.3 COMPLIANCE**

In upholding the government standards, the Commission complied with regulations and policies that govern the public sector. During the period, the Commission complied with the following:

#### **2.3.1 Provision of Industrial Attachments and Youth Internships at Secretariat**

The government requires all public institutions to implement the internship programme for skills transfer, empowering the youth and enriching their professional growth. During the period under review the Commission involved **21** interns and **147** attaches surpassing the government's 5% limit of secretariat staff which translates to **100%**.



## **2.3.2 Disability and Gender Mainstreaming**

### **2.3.2.1 Disability Mainstreaming**

The Commission endeavored to mainstream disability through inclusion initiatives in document publications and capacity building programs. The initiatives led to the publication of a braille TSC Service Charter available in both Kiswahili and English. TPD training modules were also adapted for teachers with Visual and Hearing Impairment. Further, 2 secretariat staff from the Headquarters and 3 from the counties (Machakos, Kiambu and Nairobi) were trained on Kenya Sign Language.

The Commission is expected to ensure at least 5% of recruited employees are persons with disability. In this regard, the compliance rate for employment of teachers and secretariat staff was 1.4% and 3.5% respectively. The Commission submitted its Annual Work Plan and Person with Disability policy to the National Council for Persons with Disabilities (NCPWD).

### **2.3.2.2 Gender mainstreaming**

The Commission endeavors to provide equal opportunities for all. During the period under review, the proportion of female and male teachers employed after the national recruitment exercise stood 46.4% and 53.6% respectively. The Commission has continuously liaised with stakeholders especially KNHRC to embrace intersex persons.

## **2.3.3 Access to Government Procurement Opportunities**

In enhancing Access to Government Procurement Opportunities (AGPO), the Commission was able to facilitate the enterprises owned by women, youth and persons with disabilities by awarding them Ksh 12,812,736 out of 57,188,479 being 22% of the total value of procurement tenders.

## **2.3.4 National Values and Principles of Governance**

The Commission submitted an annual performance report on measures taken and progress achieved in the realization of National Values and Principles of Governance to the Directorate of National Cohesion and National Values on 15th January 2023 and quarterly performance reports to EACC as required.

### 2.3.5 Development of TSC Strategic Plan 2023-2027

The Public Finance Management Regulations, 2015 requires all government institutions to develop and implement strategic plans to guide their processes. During the period under review, the Commission implemented the last phase of its Strategic Plan 2019-2023 which lapsed on 30th June 2023 and developed a new Plan 2023-2027. Further, the Commission revamped its vision and mission to “A motivated, ethical and globally competitive teacher” and “To regulate, maintain and manage the teaching service through sound policies and operational excellence for quality teaching and lifelong learning” respectively.

The new Plan outlines clear strategies and corresponding resource requirements to promote quality teaching and curriculum implementation in the next five years. Specifically, the Plan provides for continuity and delivery of services anchored on three strategic pillars namely: Quality Teaching and Curriculum Implementation; Service Delivery Re-engineering and Innovations; and Institutional Capacity and Corporate Governance.



Picture 3: H.E. The Prime Cabinet Secretary Musalia Mudavadi EGH (2nd left), CS Education Hon Ezekiel Machogu EGH (far right), Commission Chair Dr. Jamleck Muturi John EBS (2nd right) and Dr. Nancy Macharia, CBS (far left) pose for a photo during the launch of the TSC Strategic Plan 2023-2027



*Picture 4: CS Education, Commission Chair, Commissioners, and Commission Secretary lead the procession during the launch of TSC Strategic Plan 2023-2027*

### **2.3.6 Internal Audit Strategic Plan.**

The Commission approved a 3-year Internal Audit Strategic Plan 2023-2025, Audit Committee Charter and Internal Audit Charter as per the PFM Regulations 2015. These documents will guide the Commission in making meaningful contributions to the Commission's governance practices, risk management, and internal controls.

# CHAPTER 3

## STAKEHOLDER ENGAGEMENT

This chapter articulates the collaborative effort with public and private sectors in order to achieve the Commission's mandate.

The Commission collaborated with stakeholders and development partners in implementing its mandate. Stakeholders and partners played diverse roles in complementing the Commission's efforts in improving service delivery. This resulted in optimal resource mobilization and utilization.

### 3.1 Partnerships

The Commission partners with stakeholders in the implementation of its programs and projects. During the period under review the Commission partnered with World Bank to implement the following.

#### 3.1.1 Secondary Education Quality Improvement Project (SEQIP)

The project aimed at improving student learning in secondary education and transition from primary to secondary education in **110** targeted Sub Counties. It also focused on improving student learning in targeted subjects/learning areas. The Commission implemented the components on reducing teacher shortage by deploying **ten percent (10%)** of the additional teachers recruited and enhancing teacher professional development in the targeted Sub-Counties.

#### 3.1.2 Kenya Primary Education Equity in Learning (KPEEL) Program

The program is designed to reduce regional disparities in learning outcomes, improving the retention of girls in upper primary education and strengthen systems for delivering equitable education outcomes. The program envisages to realize three core results namely: Equalizing learning opportunities; Improving girl's participation in schooling and strengthening reforms implementation capacity.

## **3.2 Collaborations**

The Commission collaborated with Chiromo Hospital Group, Amani Counselling Center and Training Institute, National Cancer Institute, Guru -Nanak Hospital, RFH Health Care, Health X Africa and Stellar Physio. These institutions supported sensitization and screening of **2,492** employees on various health issues including Cardiovascular and Mental Health, Cancer, HIV AIDs and Non-Communicable Diseases.

The Commission also collaborated with Forum for African Women Educationalists- Kenya (FAWE) and Gender Violence Recovery Center (GVRC), to create awareness among employees on gender responsive pedagogy and gender-based violence. The Commission also teamed up with **ICS SP-Africa** to train thirty (**30**) teachers from Kiambu, Nairobi and Kajiado counties on child protection. Another sixty (**60**) teachers from Kajiado and Narok counties were also trained by GVRC on gender-based violence.

In order to support the Commission in preventing, investigating and addressing Sexual Exploitation Abuse and Harassment (SEAH), Interpol facilitated training of three (**3**) secretariat staff on SEAH investigations.

## **3.3 Stakeholder Engagement Events**

### **3.3.1 Commissioners' Visits to the Counties**

During the period under review, Commissioners visited eight Counties namely Kitui, Makueni, Kajiado, Narok, Samburu, Laikipia, Isiolo, and Marsabit. They engaged stakeholders in the education sector, Commission employees and the public. The aim was to communicate the Commission's mandate, policies and operations and to receive feedback which will inform future interventions in enhancing service delivery.



*Picture 5: TSC Commissioners engage stakeholders during their visit to the Counties*

### **3.3.2 Public Participation Forum for Strategic Plan 2023-2027**

The Commission organized a Stakeholder Engagement Conference to present and discuss its Strategic Plan (SP) 2023-2027. The input from the stakeholders was incorporated in the Strategic Plan. The Commission's vision and mission statements were revamped to reflect commitment to global competitiveness and quality teaching.



Picture 6: Dr. Jamleck Muturi John EBS, addressing stakeholders during the Stakeholder engagement conference on TSC Strategic plan 2023-2027.



Picture 7: Participants following proceedings during the Stakeholder engagement conference on TSC Strategic plan 2023-2027 at Kenya school of Government - Kabete

### 3.4 World Teachers Day

The Commission commemorated the World Teachers Day (5<sup>th</sup> Oct 2023) to honor and recognize the role of teachers in education and development. A total of 264 teachers were awarded for their exemplary performance based on their schools' academic performance and contributions to the community. The celebration brought together teachers, social partners, teacher associations, and various education stakeholders. The event also served as a platform to express gratitude and appreciation for the dedication and impact of teachers in shaping the future through education.



*Picture 8: Dr. Jamleck Muturi John EBS, and Commission Secretary Dr. Nancy Macharia CBS join the choir during the World Teachers Day 2022 celebrations.*



*Picture 7: Commission Chair, Dr. Jamleck Muturi, Commissioner Annчета Wafukho MBS and Commission Secretary Dr. Nancy Macharia CBS, lead the procession during WTD 2022 celebrations.*



*Picture 9: Teacher awardees pose for a group photo with, Dr. Jamleck Muturi, Commissioner Annчета Wafukho MBS and Commission Secretary Dr. Nancy Macharia CBS*



*Picture 10: The Commission Secretary Dr. Nancy Macharia addressing participants during WTD 2022.*

### **3.5 Benchmarking**

The Commission has distinguished itself as one of the leading institutions in teacher management practices in Africa. During the year under review, delegations from Uganda Ministry of Education and Sports, Sierra Leone Teaching Service



Commission, Zanzibar Taskforce on Reforming Education and Ethiopian Ministry of Education benchmarked with the Commission on best practices in teacher management.

Locally the Kenya National Examination Council (KNEC) representatives visited TSC headquarters to learn about the Commission's structure and operations. These visits enabled the Commission to further strengthen its programs and projects to standards that can be emulated by its peers.



*Picture 11: The Commission Management led by Dr. Nancy Macharia (Middle Photo) pose for group photo with various organizations during their benchmarking exercise at the Commission.*

# CHAPTER 4

## CHALLENGES, RECOMMENDATIONS AND EMERGING ISSUES

This chapter brings into focus the challenges, recommendations and emerging issues that the Commission encountered while carrying out its mandate.

### 4.1 CHALLENGES AND RECOMMENDATIONS

The implementation of its programs and projects, the Commission faced various challenges. The challenges and recommendations are as outlined.

Despite the immense support received from national government fill Staffing gaps, teacher shortage still posed a great challenge to the commission. As at 30th June 2023 the shortage was **111,870** (primary **45,918** and secondary 65,952). There is need to lobby for additional budgetary allocation from the Government to recruit additional teachers.

Cases related to mental and chronic illnesses, alcohol and drug abuse were reported among some TSC employees. The Commission will intensify stakeholder collaboration within the public and private sectors for resource mobilization in implementing health interventions.

Insecurity remains a challenge in some regions which affects deployment, staffing and learning outcomes. The Commission will continue to collaborate with the National Government and other relevant stakeholders to ensure safety of employees.

Budget cuts and austerity measures imposed on the Commission affected implementation of major programs. There is need to lobby with national treasury for retention of funds allocated to the Commission. The Commission also needs to continually lobby for additional funds from other development partners.

Low uptake of technology among employees which affects service delivery. The Commission will lobby for funds from the National Treasury and partners to train and sensitize employees on automated processes and provide adequate ICT infrastructure.

#### **4.2 EMERGING ISSUES AND PROPOSED INTERVENTIONS**

The Commission faced the following emerging issues that adversely affected the implementation of its functions.

The newly introduced subjects/learning areas at Junior School lacks sufficient trained teachers to implement the curriculum. There is need for teacher training institutions to align their training to the market needs.

The teachers assigned to Junior schools were inadequate to teach all the subjects/ learning areas. The Commission will collaborate with National Government to allocate more funds towards recruitment of additional teachers.

# CHAPTER 5

## AUDITED FINANCIAL STATEMENTS

The Commission's approved Budget for the Financial year 2022/2023 was Kshs. **300.195** Billion of which Kshs. **299.12** Billion was for recurrent expenditure and Kshs. 1.076 Billion was for Development Expenditure. The Recurrent Expenditure is made up of Kshs. 297.08 Billion for Compensation to Employees and Kshs. **2.032** Billion for Operations and Maintenance. The Commission's actual expenditure for the period under review was **296,102** Million. SEQIP expenditure for year was **773.01** Million Overall absorption for recurrent expenditure was **99%** and development expenditure was **78%**.

### 5.1 Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, (2012) and Section 40 of the Teachers Service Commission Act, (2012) requires that, at the end of each financial year, the accounting officer for Teachers Service Commission shall prepare financial statements in respect of the Commission. 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 Teachers Service Commission is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended on June 30<sup>th</sup>, 2023. This responsibility includes:

1. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
2. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity.

3. 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.
4. Safeguarding the assets of the Commission.
5. Selecting and applying appropriate accounting policies.
6. Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Teachers Service Commission accepts responsibility for the Commission'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 30 June, 2023, and of the Commission's financial position as at that date. The Accounting Officer in charge of the Teachers Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Teachers Service Commission confirms that the Commission has complied fully with applicable Government Regulations and the terms of external financing covenants and that the Commission'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 Commission'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.

### **5.1.1 Approval of the financial statements**

The Commission's financial statements were approved and signed by the Accounting Officer on 28<sup>th</sup> September, 2023.



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 28-09-2023



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372


Date: 28-09-2023

## 5.2 Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023

			JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		Note	2023	2022
			Kshs	Kshs
<b>RECEIPTS</b>				
Exchequer releases - Recurrent	1A		295,372,221,103	288,404,467,790
Exchequer releases - Development	1B		4,100,000	2,344,500
Exchequer releases - SEQIP	1C		790,250,820	272,376,218
Exchequer releases - KPEELP	1D		120,000,000	-
Proceeds from Sale of Non-Financial Assets	2		5,005,000	7,036,600
Other Receipts	3		745,202,913	725,595,194
<b>TOTAL REVENUES</b>			<b>297,036,779,836</b>	<b>289,411,820,302</b>
<b>PAYMENTS</b>				
Compensation of Employees	4		294,326,791,100	286,687,983,132
Use of goods and services (Recurrent)	5		1,162,153,225	1,739,822,651
Use of goods and services (SEQIP)	6		773,015,266	317,841,547
Use of goods and services (KPEELP)	7		27,749,544	-
Acquisition of Assets	8		154,148,764	206,455,687
<b>TOTAL PAYMENTS</b>			<b>296,443,857,899</b>	<b>288,952,103,017</b>
<b>SURPLUS/DEFICIT</b>			<b>592,921,937</b>	<b>459,717,285</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 28<sup>th</sup> September, 2023 and signed by:


  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY  
 Date: 28-09-2023


  
 CPA. CHEPTUMO AYABEI  
 DIRECTOR (FINANCE AND ACCOUNTS)  
 ICPAK MEMBER NUMBER: 8372  
 Date: 28-09-2023

### 5.3 Statement of Financial Assets and Financial Liabilities as at 30<sup>th</sup> June 2023

		JUNE 30 <sup>TH</sup> 2023	JUNE 30 <sup>TH</sup> 2022
	Note	Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	9A	2,200,479,754	1,750,770,936
Cash Balances	9B	15,042	41
<b>Total Cash And Cash Equivalents</b>		<b>2,200,494,796</b>	<b>1,750,770,977</b>
Accounts Receivables	10	917,042,222	852,488,748
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,117,537,018</b>	<b>2,603,259,725</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables	11	124,600,140	433,128,747
<b>NET FINANCIAL ASSETS</b>		<b>2,992,936,878</b>	<b>2,170,130,978</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	2,170,130,978	1,710,413,694
Surplus/Deficit for the year		592,921,937	459,717,284
Prior year adjustments	13	229,883,961	-
<b>NET FINANCIAL POSITION</b>		<b>2,992,936,876</b>	<b>2,170,130,978</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 28<sup>th</sup> September, 2023 and signed by:

  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY  
 Date: 28-09-2023

  
 CPA. CHEPTUMO AYABEI  
 DIRECTOR (FINANCE AND ACCOUNTS)  
 ICPAK MEMBER NUMBER: 8372  
 Date: 28-09-2023



#### 5.4 Statement of Cash Flows for The Year Ended 30<sup>th</sup> June 2023

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
	Note	2023	2022
		Kshs	Kshs
<b>CASH FLOW FROM ACTIVITIES OPERATING</b>			
Receipts for operating income			
Exchequer releases - Recurrent	1A	295,372,221,103	288,404,467,790
Exchequer releases - Development	1B	4,100,000	2,344,500
Exchequer releases - (SEQIP)	1C	790,250,820	272,376,218
Exchequer releases - (KPEELP)	1D	120,000,000	-
Other Revenues	3	745,202,913	725,595,194
		<b>297,031,774,836</b>	<b>289,404,783,702</b>
Payments for operating expenses			
Compensation of Employees	4	294,326,791,100	286,687,983,132
Use of goods and services	5	1,162,153,225	1,739,822,651
SEQIP Expenses	6	773,015,266	317,841,547
KPEELP Expenses	7	27,749,544	-
		<b>296,289,709,135</b>	<b>288,745,647,330</b>
Adjusted for:			
Changes in receivables	14	(64,553,474)	15,048,409
Changes in payables	15	(308,528,607)	(26,666,348)
Prior year adjustments	13	229,883,960	-
Net cashflow from operating activities		<b>598,867,582</b>	<b>647,518,433</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	5,005,000	7,036,600
Acquisition of Assets	8	154,148,764	206,455,687
Net cash flows from Investing Activities		<b>(149,143,766)</b>	<b>(199,419,087)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>449,723,819</b>	<b>448,099,346</b>

	Note	JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2023	2022
		Kshs	Kshs
Cash and cash equivalent at beginning of the year		1,750,770,977	1,302,671,632
Cash and cash equivalent at end of the Year		2,200,494,796	1,750,770,978

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 28<sup>th</sup> September, 2023 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 28-09-2023



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372  
Date: 28-09-2023

## 5.5 Statement of Comparison of Budget and Actual Amounts for FY 2022-2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	e=d/c %
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Exchequer releases (Recurrent)	297,171,000,000	1,283,393,998	298,454,393,998	295,372,221,103	99%
Exchequer releases (Development)	56,000,000	(30,000,000)	26,000,000	4,100,000	16%
Exchequer releases (SEQIP)	600,000,000	300,000,000	900,000,000	790,250,820	88%
Exchequer releases (KPEELP)	-	120,000,000	120,000,000	120,000,000	100%
Other Receipts - Collected as AIA	547,000,000	148,000,000	695,000,000	750,207,913	108%
<b>TOTAL RECEIPTS</b>	<b>298,374,000,000</b>	<b>1,821,393,998</b>	<b>300,195,393,998</b>	<b>297,036,779,836</b>	
<b>PAYMENTS</b>					
Compensation of Employees	295,705,000,000	1,381,946,000	297,086,946,000	294,326,791,100	99%
Use of goods and services	1,732,000,000	13,447,998	1,745,447,998	1,162,153,225	67%
Use of goods and services (SEQIP)	600,000,000	300,000,000	900,000,000	773,015,266	86%
Use of goods and services (KPEELP)	-	120,000,000	120,000,000	27,749,544	23%
Acquisition of Assets	337,000,000	6,000,000	343,000,000	154,148,764	45%
<b>TOTAL PAYMENTS</b>	<b>298,374,000,000</b>	<b>1,821,393,998</b>	<b>300,195,393,998</b>	<b>296,443,857,899</b>	

### 5.5.1 Variance analysis: Receipts

16% under development – this resulted from non-requisition of entire budgeted exchequer due to delays in construction works.

88% under SEQIP - – this resulted from non-requisition of entire budgeted exchequer due to late provision of Supplementary budget.

### 5.5.2 Expenditures

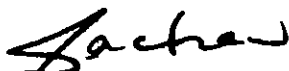
67% under use of goods and services - Treasury withdrew system rights therefore we were not able to initiate most payment

86% under SEQIP – the Project received additional funds in June 2023 and had very limited time to absorb all the funds

23% under KPEELP – the Project was provided with budgetary allocation in June 2023 through the Supplementary budget and had very limited time to absorb the budget allocation

45% under Acquisition of Assets - this resulted from no completion of various contracts that had been budgeted for in the financial year.

The entity financial statements were approved on 28<sup>th</sup> September, 2023 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 28-09-2023



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 28-09-2023

### 5.6 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY 2022-2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>					
Exchequer releases	297,171,000,000	1,283,393,998	298,454,393,998	295,372,221,103	99%
Other Receipts - Collected as AIA	547,000,000	118,000,000	665,000,000	720,207,913	108%
<b>TOTAL RECEIPTS</b>	<b>297,718,000,000</b>	<b>1,401,393,998</b>	<b>299,119,393,998</b>	<b>296,092,429,016</b>	
<b>PAYMENTS</b>					
Compensation of Employees	295,705,000,000	1,381,946,000	297,086,946,000	294,326,791,100	99%
Use of goods and services	1,732,000,000	13,447,998	1,745,447,998	1,162,153,225	67%
Acquisition of Assets	281,000,000	6,000,000	287,000,000	119,071,246	41%
<b>TOTAL PAYMENTS</b>	<b>297,718,000,000</b>	<b>1,401,393,998</b>	<b>299,119,393,998</b>	<b>295,608,015,571</b>	

## Notes

### 5.6.1 Expenditures

67% under use of goods and services – this resulted from no completion of various contracts that had been budgeted for in the financial year.

41% under Acquisition of Assets - this resulted from no completion of some contracts that had been budgeted for in the financial year.

The entity financial statements were approved on 28<sup>th</sup> September, 2023 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY  
Date: 28-09-2023 CPAK MEMBER NUMBER 8372

Date: 28-09-2023



CPA. CHEPTUMO AYABEL  
DIRECTOR (FINANCE AND ACCOUNTS)

### 5.7 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY 2022-2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>					
Exchequer releases Development	56,000,000	-30,000,000	26,000,000	4,100,000	16%
Exchequer releases SEQIP	600,000,000	300,000,000	900,000,000	790,250,820	88%
Exchequer releases KPEELP	-	120,000,000	120,000,000	120,000,000	100%
Other Receipts - Collected as AIA	-	30,000,000	30,000,000	30,000,000	100%
<b>TOTAL RECEIPTS</b>	<b>656,000,000</b>	<b>420,000,000</b>	<b>1,076,000,000</b>	<b>944,350,820</b>	
<b>PAYMENTS</b>					
Use of goods and services (SEQIP)	600,000,000	300,000,000	900,000,000	773,015,266	86%
Use of goods and services (KPEELP)	-	120,000,000	120,000,000	27,749,544	23%
Acquisition of Assets	56,000,000	-	56,000,000	35,077,518	63%
Acquisition of Assets	56,000,000	-	56,000,000	35,077,518	63%
<b>TOTAL PAYMENTS</b>	<b>656,000,000</b>	<b>420,000,000</b>	<b>1,076,000,000</b>	<b>835,842,328</b>	

### 5.7.1 Variance analysis: Receipts

16% under development – this resulted from non-requisition of entire budgeted exchequer due to delays in construction works.

88% under SEQIP - - this resulted from non-requisition of entire budgeted exchequer due to late provision of Supplementary budget

### 5.7.2 Expenditures

86% under SEQIP – the Project received additional funds in June 2023 and had very limited time to absorb all the funds

23% under KPEELP – the Project was provided with budgetary allocation in June 2023 through the Supplementary budget and had very limited time to absorb the budget allocation

63% under Acquisition of Assets - this resulted from no completion of various contracts that had been budgeted for in the financial year.

The entity financial statements were approved on 28<sup>th</sup> September, 2023 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 28-09-2023



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372  
Date: 28-09-2023



### 5.8 (c) Budget Execution by Programmes and Sub-Programmes for FY 2022-2023

Programme/Sub-programme	Original	Adjustments	Final Budget	Actual Cumulative	% of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	
<b>Teacher Resource Management</b>	289,973,311,780	1,788,574,120	291,761,885,900	289,209,081,718	99%
Teacher Management- Primary	180,606,092,949	(471,867,524)	180,134,225,425	177,709,219,616	99%
Teacher management - Secondary	106,904,575,771	2,803,842,444	109,708,418,215	109,580,619,842	100%
Teacher management - Tertiary	2,462,643,060	(543,400,800)	1,919,242,260	1,919,242,260	100%
<b>Governance and Standards</b>	1,160,989,106	(5,964,944)	1,155,024,162	723,174,082	63%
Quality assurance and standards	1,737,973	(881,929)	856,044	836,005	98%
Teacher professional development	8,604,307	(535,000)	8,069,307	4,594,476	57%
Teacher capacity development	1,150,646,826	(4,548,015)	1,146,098,811	717,743,601	63%
<b>General Administration, Planning and Support Services</b>	7,239,699,114	38,784,822	7,278,483,936	6,511,602,099	89%
Policy, Planning and Support Service	6,761,386,398	104,360,205	6,865,746,603	6,149,531,169	90%
Field Services	209,306,062	(53,300,538)	156,005,524	142,217,393	91%
Automation of TSC Operations	269,006,654	(12,274,845)	256,731,809	219,853,537	86%
<b>TOTAL</b>	<b>298,374,000,000</b>	<b>1,821,393,998</b>	<b>300,195,393,998</b>	<b>296,443,857,899</b>	

## **5.9 SIGNIFICANT ACCOUNTING POLICIES**

### **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;

- i) Receivables that include imprests and salary advances and
- ii) 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 Teachers 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) Kenya Secondary Education Quality Improvement Project (SEQIP) - Component 1: Subcomponents 1.1 and 1.2
- ii) Kenya Primary Education Equity in Learning Program (KPEELP)

### **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.

#### **Significant Accounting Policies**

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

#### **i) Recognition of Receipts**

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

## **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 Commission.

## **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 Advise is received by the Commission 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 Advise. A similar recognition criterion is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

## **4. Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from Commission on 3<sup>rd</sup> parties, rental income, disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

## **5. Recognition of payments**

The Commission recognizes 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. Acquisition of Fixed Assets**

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

### **iv. 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.

### **v. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and at National Bank of Kenya as at the end of the financial year.

### **vi. Imprests and advances**

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

### **vii. Third party deposits and retention**

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

### **viii. Pending Bills**

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

### **ix. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law 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.

**x. Comparative Figures**

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

**xi. 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 2023.

**xii. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

**xiii. Related Party Transactions**

Related party means parties are related if one party has the ability to: Control the other party or exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources, services or obligations between related parties regardless of whether a price is charged.

**5.10 NOTES TO THE FINANCIAL STATEMENTS**

<b>1A EXCHEQUER RELEASES - RECURRENT</b>			
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
	<b>Description and reference of the transfer</b>	<b>Kshs</b>	<b>Kshs</b>
	Total Exchequer Releases for quarter 1	62,815,956,384	72,660,056,828
	Total Exchequer Releases for quarter 2	69,716,242,946	72,011,571,856
	Total Exchequer Releases for quarter 3	75,831,160,683	65,775,589,384
	Total Exchequer Releases for quarter 4	87,008,861,090	77,957,249,722
	<b>Total</b>	<b>295,372,221,103</b>	<b>288,404,467,790</b>
<b>1B EXCHEQUER RELEASES - DEVELOPMENT</b>			

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2023	2022
	Description and reference of the transfer	Kshs	Kshs
	Total Exchequer Releases for quarter 1	-	-
	Total Exchequer Releases for quarter 2	-	2,344,500
	Total Exchequer Releases for quarter 3	-	-
	Total Exchequer Releases for quarter 4	4,100,000	-
	<b>Total</b>	<b>4,100,000</b>	<b>2,344,500</b>

1C	EXCHEQUER RELEASES - SEQIP	JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2023	2022
	Description and reference of the transfer	Kshs	Kshs
	Total Exchequer Releases for quarter 1	194,493,920	-
	Total Exchequer Releases for quarter 2	280,502,297	-
	Total Exchequer Releases for quarter 3	125,003,783	156,766,614
	Total Exchequer Releases for quarter 4	190,250,820	115,609,604
	<b>Total</b>	<b>790,250,820</b>	<b>272,376,218</b>

1D	EXCHEQUER RELEASES -KPEELP	JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2023	2022
	Description and reference of the transfer	Kshs	Kshs
	Total Exchequer Releases for quarter 1	-	-
	Total Exchequer Releases for quarter 2	-	-
	Total Exchequer Releases for quarter 3	-	-
	Total Exchequer Releases for quarter 4	120,000,000	-
	<b>Total</b>	<b>120,000,000</b>	<b>-</b>

2	PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS	JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2023	2022
		Kshs	Kshs

	Receipts from Sale of Motor Vehicle and other Transport Equipment	5,005,000	7,036,600
	<b>Total</b>	<b>5,005,000</b>	<b>7,036,600</b>
<b>3</b>	<b>OTHER REVENUES</b>		
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
		<b>Kshs</b>	<b>Kshs</b>
	Interest Received	9,225,799	19,671,683
	Rental Income- collected as AIA	6,844,132	7,300,875
	Commission on Third parties - Collected as AIA	694,999,400	631,708,333
	Other receipts- collected as AIA	34,133,582	66,914,303
	<b>Total</b>	<b>745,202,913</b>	<b>725,595,194</b>
<b>4</b>	<b>COMPENSATION OF EMPLOYEES</b>		
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
		<b>Kshs</b>	<b>Kshs</b>
	Basic Salaries - Permanent Employees	192,137,482,526	185,788,265,979
	Basic Wages - Contractual Employees	3,555,040,509	1,415,267,368
	Personal Allowances paid as part of Salary	82,505,388,653	83,047,910,365
	Personal Allowances paid as Reimbursements	7,303,245	66,522,867
	Employer contribution to staff pension scheme	558,581,646	563,788,060
	Employer Contributions to National Social Security Schemes	10,204,682	9,776,555
	Employer Contributions to Medical insurance Schemes	15,552,789,840	15,796,451,938
	<b>Total</b>	<b>294,326,791,101</b>	<b>286,687,983,132</b>
<b>5</b>	<b>USE OF GOODS AND SERVICES (RECURRENT)</b>		
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>



		Kshs	Kshs
	Utilities, Supplies and Services	26,680,032	27,995,996
	Communication, Supplies and Services	34,816,996	31,465,431
	Domestic Travel and Subsistence, and Other Transportation Costs	37,582,436	177,045,876
	Foreign Travel and Subsistence, and other transportation costs	17,177,815	35,410,979
	Printing, Advertising and Information Supplies and Services	1,476,349	6,339,964
	Rentals of Produced Assets	37,236,367	51,044,297
	Training Expenses	723,876,958	1,018,506,840
	Hospitality Supplies and Services	25,510,195	30,300,971
	Insurance Costs	58,848,629	156,993,158
	Specialised Materials and Supplies	1,654,775	3,856,750
	Office and General Supplies and Services	24,743,299	7,099,072
	Fuel Oil and Lubricants	50,024,091	65,735,378
	Other Operating Expenses	52,050,297	51,774,451
	Routine Maintenance - Vehicles	49,284,081	55,246,025
	Routine Maintenance - Other Assets	21,190,905	21,007,463
	<b>Total</b>	<b>1,162,153,225</b>	<b>1,739,822,651</b>

<b>6 USE OF GOODS AND SERVICES (SEQIP PROJECT)</b>			
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Communication, Supplies and Services		88,000	136,000
Domestic Travel and Subsistence, and Other Transportation Costs		550,427,538	189,936,676
Foreign Travel and Subsistence, and Other Transportation Costs		-	3,705,315
Printing, Advertising and Information Supplies and Services		275,202	1,764,000
Training Expenses		195,990,905	118,538,728
Hospitality Supplies and Services		-	83,500
Office and General Supplies and Services		-	-
Fuel Oil and Lubricants		9,609,269	2,063,760

	Other Operating Expenses	5,441,017	1,613,568
	Routine Maintenance - Vehicles	-	-
	Acquisition of Assets	11,183,335	-
	<b>TOTAL</b>	<b>773,015,266</b>	<b>317,841,547</b>
<b>7</b>	<b>USE OF GOODS AND SERVICES (KPEELP)</b>		
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
	<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
	Communication, Supplies and Services	434,785	-
	Domestic Travel and Subsistence, and Other Transportation Costs	16,637,519	-
	Foreign Travel and Subsistence, and Other Transportation Costs	-	-
	Printing, Advertising and Information Supplies and Services	-	-
	Training Expenses	5,327,000	-
	Hospitality Supplies and Services	4,997,307	-
	Office and General Supplies and Services	195,000	-
	Fuel Oil and Lubricants	-	-
	Other Operating Expenses	157,933	-
	Routine Maintenance - Vehicles	-	-
	<b>TOTAL</b>	<b>27,749,544</b>	<b>-</b>
<b>8</b>	<b>ACQUISITION OF ASSETS</b>		
		<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2023</b>	<b>2022</b>
		<b>Kshs</b>	<b>Kshs</b>
	Construction of Building	35,077,518	18,414,366
	Refurbishment of Buildings	4,196,993	4,181,310
	Purchase of Motor Vehicles	-	39,984,400
	Purchase of Office Furniture and General Equipment	11,794,030	10,679,839
	Purchase of Computers, Printers and other IT Equipment	23,526,400	-

Purchase of Specialized Plant, Equipment and Machinery	79,553,823	133,195,772
<b>Total</b>	<b>154,148,764</b>	<b>206,455,687</b>




## **TEACHERS SERVICE COMMISSION**

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