

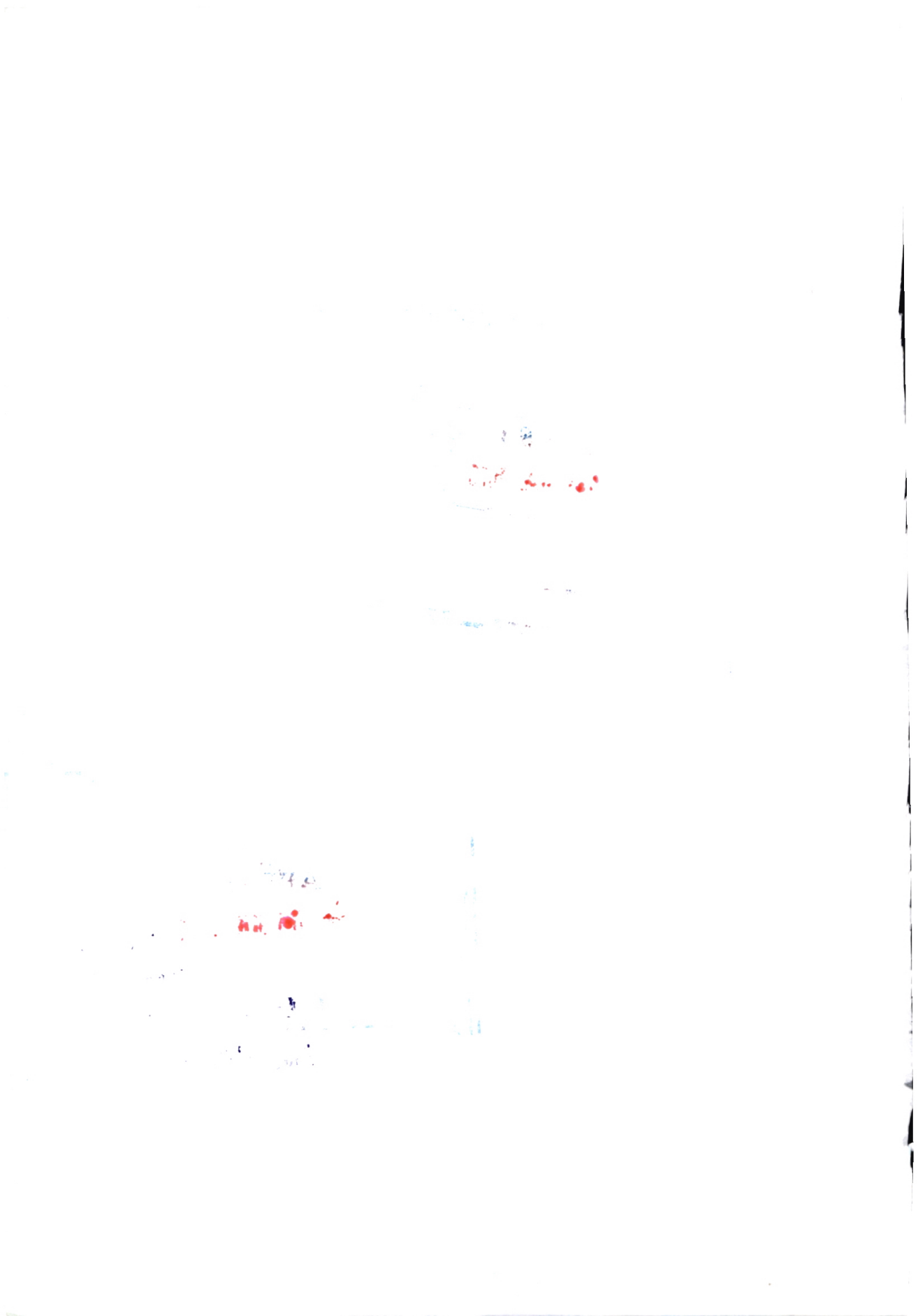
PARLIAMENT  
OF KENYA  
LIBRARY



**TEACHERS SERVICE COMMISSION**

**ANNUAL REPORT  
& AUDITED FINANCIAL  
STATEMENTS FY 2023/2024**

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.



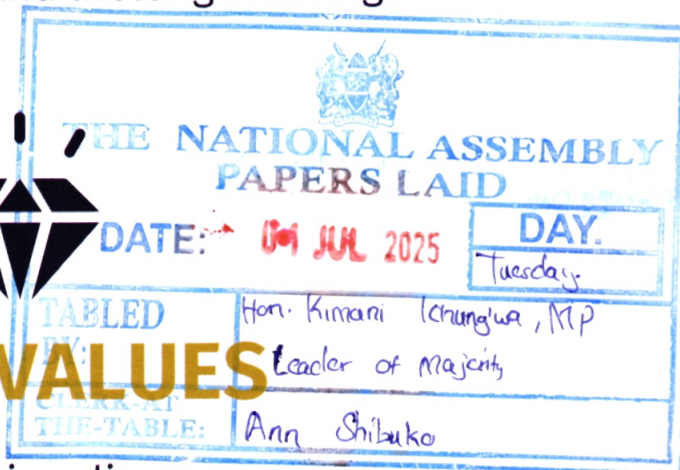
## MISSION

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

AIA	Appropriation in Aid
AIE	Authority to Incur Expenditure
BETA	Bottom-up Economic Transformation Agenda
BOM	Board of Management
CBC	Competency Based Curriculum
CEO	Chief Executive Officer
ECDE	Early Childhood Development Education
EDMS	Electronic Document Management System
FCPA	Fellow Certified Practicing Accountant
GVRC	Gender Violence Recovery Centre
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
ISMS	Information Security Management System
JS	Junior School
KPEEL	Kenya Primary Education Equity in Learning
LAN	Local Area Network
MOE	Ministry of Education
NCD	Non-Communicable Diseases
NCPWD	National Council for Persons with Disabilities
PFM	Public Finance Management
PFMR	Public Finance Management Regulations
PTE	Primary Teacher Education
PWD	Persons with Disabilities
SBTSS	School Based Teacher Support System

<b>SEQIP</b>	Secondary Education Quality Improvement Project
<b>SNE</b>	Special Needs Education
<b>TIMEC</b>	Teacher Induction Mentorship and Coaching
<b>TMIS</b>	Teacher Management Information System
<b>ToTs</b>	Trainer of Trainers
<b>TPAD</b>	Teacher Performance Appraisal and Development
<b>TPD</b>	Teacher Professional Development
<b>TSC</b>	Teachers Service Commission
<b>VLAN</b>	Virtual Local Area Network

## MESSAGE BY THE COMMISSION CHAIRMAN



I am pleased to present the Annual Report and Financial Statements of the Teachers Service Commission for the Financial Year 2023/2024 prepared in accordance with Article 254 (1) and (3) of the Constitution and Section 81 of the Public Finance Management Act, 2012 respectively.

This financial year marks the first year of implementing the 2023-2027 Strategic Plan, which outlines the Commission's agenda for the next five years. The plan is ambitious, targeting a 100% reduction in the national teacher shortage through strategic recruitment and equitable distribution of additional teachers. It also seeks to enhance curriculum implementation, strengthen teacher competencies, promote positive conduct through Teacher In-service programmes, improve professionalism and integrity, automate business processes, decentralize services for improved responsiveness, and bolster the legal and policy framework.

During the year under review, significant achievements were realized. The Commission embarked on reviewing the TSC Act of 2012. This review was driven by the lessons learnt over the past years, court rulings, the need for alignment with other relevant laws and guidance to adopt to the evolving dynamics of the education sector.

The Commission also developed and reviewed some policies during the year under review. The Intellectual Property Policy was developed to foster a conducive environment for employees to leverage their talents, skills, and expertise in generating impactful publications, materials and other creative works while securing the Commission's investment in intellectual property development. Additionally, the Risk framework was reviewed to align with changing work dynamics.

To ensure the Commission operates within a robust legal and ethical framework, the Audit Committee was reconstituted in accordance with Section 73(5) of the Public Finance Management Act, 2012, and Section 174(1) of the Public Finance Management Regulations, 2015. This Committee plays a critical role in reviewing compliance programmes and ensuring that adequate controls are in place to safeguard assets, manage risks and prevent fraud.

I extend my sincere gratitude to the National Government for its unwavering support. I also deeply appreciate the Commissioners, CEO, secretariat staff, teachers and all stakeholders for their dedication to quality service delivery and their invaluable contributions to the provision of quality education as well as supporting the Commission to perform its constitutional mandate.

A handwritten signature in black ink, appearing to read 'Jamleck Muturi John', written over a horizontal line.

**DR. JAMLECK MUTURI JOHN, EBS  
CHAIRMAN**

## MESSAGE BY THE COMMISSION SECRETARY



The Teachers Service Commission Annual Report and Audited Financial Statements for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 presents the overall performance and strides made in the execution of the Commission's mandate and national programmes.

This report focuses on several aspects of teacher management, corporate governance, quality teaching and curriculum implementation, service delivery re-engineering and innovations, institutional capacity,

improvement of ICT infrastructure, youth empowerment, employee wellbeing and compliance with statutory obligations.

Key deliverables realized during the year included: registration of 40,994 teachers; recruitment of 23,755 teachers; and promotion of 36,504 teachers. Other milestones are the construction of Kilifi and Machakos county offices, capacity building and retooling of 137,093 teachers under CBC, SEQIP and KPEEL projects.

The Commission targeted to automate 25% of its services under the creation of digital super highway in the Bottom up Economic Transformation Agenda (BETA). During the period under review, the Commission onboarded teacher registration and appeals of discipline cases as citizen to Government payment gateway.

In its effort to enhance data quality, streamline operations and enhance access, the Human Resource Management Information System was integrated with EDMS, TMIS and TPAD. Additionally, the online teacher registration system was enhanced to allow teachers digitally access registration certificates.

Other strides made include registration of the Commission as both a data controller and data processor with the Office of the Data Protection Commissioner (ODPC) and signing a memorandum of understanding with Witness Protection Agency for protection of whistle blowers and witnesses.

During the financial year, the Commission's approved budget estimates was Kshs. 340.952 billion. From the estimates, Kshs. 339.750 billion was allocated to recurrent expenditure and Kshs. 1.202 billion to development expenditure. The recurrent budget comprised Kshs. 337.002 billion for employee compensation and Kshs. 2.548 billion for operations and maintenance.

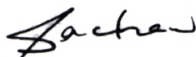
The development budget comprised Kshs. 900 million for the Secondary Education Quality Improvement Project (SEQIP), Kshs. 215 million for the Kenya Primary Education Equity in Learning Programme (KPEEL) and Kshs. 87 million towards the construction of Kilifi and Machakos county offices. The total expenditure for the year was Kshs. 339.069 billion representing 99.4% of the entire budget.

The report also outlines a number of challenges. They include inadequate resources to fund the Commission's programmes, teacher shortage in the face of increased learners arising from establishment of new schools and expansion of existing ones and inadequate number of teachers to cover all learning areas/subjects in the Competency-Based Curriculum (CBC) and the need to integrate the Commission's discrete systems for more efficient processing of information and transactions.

To address the challenges, the Commission will liaise with the National Treasury and also strengthen multi-stakeholder collaboration within the private and public sectors for additional resources. Further, the Commission will enhance integration of systems to streamline data processing and information retrieval so as to benefit from the Government's Digital Super Highway Programme.

During the year, one of the key emerging issue was unrest by Junior School teachers in their quest for conversion from internship contracts to permanent and pensionable terms and conditions of service. This was tackled through the pursuant of a broad-based stakeholder engagement.

In conclusion, I sincerely thank the National Government, the Ministry of Education and all stakeholders for their support and contribution in the realisation of the Commission's mandate. I also extend my gratitude to the Commission Chairman and the Commissioners for providing strategic direction and oversight during the period. Finally, I thank all employees for their commitment and efforts in achieving the Commission's mandate.



**DR. NANCY NJERI MACHARIA, CBS**  
**SECRETARY/ CHIEF EXECUTIVE**

## EXECUTIVE SUMMARY

The 2023/2024 Annual Report provides highlights of the key achievements of the Commission through the execution of its 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, 40,994 teachers were registered out of which 23,958 were degree holders, 1,966 were diploma holders, 4,859 were Primary Teacher Education (PTE) certificate holders and 10,211 were Early Childhood Development Education (ECDE) certificate holders.

The Commission recruited 3,755 teachers on permanent and pensionable terms of service and engaged 20,000 teacher interns. This was aimed at achieving 100% transition from primary to secondary, implementation of CBC and addressing perennial teacher shortage. In addition, the Commission promoted 36,504 teachers through competitive selection and 14,352 through common cadre establishment.

Further, to ensure equitable distribution and optimal utilization of the teaching resource, the Commission transferred 35,853 teachers to various schools either on request or as a Commission's initiative.

To improve employee wellbeing, the Commission sensitized 7,369 employees on health-related matters. It also provided health guidance to an additional 1,762 employees. Furthermore, a pool of 1,196 peer educators was created to advocate for health support initiatives for teachers nationwide.

The Commission engaged the teachers' unions to review the terms and conditions of service for teachers. These included; Kenya National Union of Teachers (KNUT), Kenya Union of Post Primary Education Teachers (KUPPET), and Kenya Union of Special Needs Education Teachers (KUSNET). This led to the review of the Collective Bargaining Agreement (2021-2025 CBA) in August 2023. The reviewed CBA granted teachers an increase in salaries and harmonisation of house allowances.

During the period, the Commission's approved Budget for the Financial Year 2023/2024 was Kshs 340.552 Billion. It comprised Kshs 339.350 Billion and Kshs. 1.202 Billion for Recurrent and Development Expenditure respectively. The Recurrent Expenditure was made up of Kshs. 337.002 Billion for Compensation to Employees and Kshs. 2.347 Billion for Operations and Maintenance.

Despite the achievements realized during the period, the Commission encountered several challenges including persistent teacher shortage; budgetary constraints; and austerity measures.

Finally, the Commission will continually engage the Government and other stakeholders in supporting execution of its mandate and holistic wellbeing of its 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 and TSC Act 2012.

## 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; and review the standards of education and training of persons entering the teaching service. Further, it reviews the demand for and supply of teachers; and advises 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 and section 5 & 6 of the TSC Act (2012) outline the composition and the qualifications for one to be appointed as chair and member of the Commission. The Commission has a chairperson and eight (8) members whose appointment and tenure are in accordance with the legal requirements. The Commission Secretary is appointed pursuant to Article 250 (12) of the Constitution as the Chief Executive Officer (CEO) and Head of the Secretariat.

### 1.3.1 TSC Commissioners/Board

The Commissioners provide strategic direction, leadership and oversight in the Commission and undertake policy formulation to achieve the mandate of the

Commission. In discharging their duties, the Commissioners ensure compliance with constitutional and statutory obligations while they preserve the independence of the Commission as provided for in Article 249 of the Constitution.

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 execution of its mandate. In this regard, the Commission has established the following governance committees.

### **1.3.2 Strategy and Innovation Committee**

The Committee provides advice to the Board on the development and implementation of strategic initiatives, policies and innovative reforms for effective service delivery. It reviews and recommends to the Board, proposals on strategic reforms to be incorporated in the performance management framework, monitor and evaluate the implementation of the TSC Strategic Plan.

### **1.3.3 Human Resource Committee**

The Committee considers and recommends to the Board the formulation and/or review of Human Resource Management policies. It also reviews and recommends to the Board the appropriate organisation structure and staff establishment necessary to enable the Commission execute its mandate.

### **1.3.4 Field Services Committee**

Recommends to the Board formulation and review of policies to enhance teacher professionalism, conduct and performance. It also provides oversight on the decentralized functions of the Commission. Further, the Committee identifies and recommends to the Board the stakeholders and partners to be engaged in the execution of Commission's mandate.

### **1.3.5 Finance Committee**

Recommends to the Board financial management policies, procedures and strategies aimed at maintaining the financial accountability and integrity of the Commission. It also, recommends to the Board approval of Commission's annual budget, procurement plan and the annual financial statement.

### **1.3.6 Audit Committee**

The committee's primary objective is to assist the Commission's secretariat, Commission Secretary, Board and Commission's chairperson to effectively discharge their responsibilities by providing an independent and effective oversight function in enhancing governance, internal controls and risk management. The

chairperson and members of the committee are appointed in accordance with Public Finance Management Regulations (2015).

## COMMISSION MEMBERS



Dr. Jamleck Muturi John, EBS  
Commission Chairman



Leila Ali, MBS  
Commission Vice-chairperson



Dr. Nicodemus Anyang, MBS  
Commissioner



CS Sharon Kisire, MBS  
Commissioner



Christine Kahindi, MBS  
Commissioner



Mbage Njuguna Nganga, MBS  
Commissioner



Timon Oyucho, MBS  
Commissioner



Anncetta Wafukho, MBS  
Commissioner



Salesa Abudo, MBS  
Commissioner

## MANAGEMENT TEAM



Ibrahim Mumin, OGW  
Director (Administrative Services)



Dr. Nancy Njeri Macharia, CBS  
Commission Secretary



Dr. Reuben N. Mugwuku  
Director (Teacher Professional  
Management)



CPA Cheptumo Ayabei, OGW  
Director (Finance & Accounts)



Gabriel Mathenge  
Director (Operations)



Cavin Anyuor  
Director (Legal, Labour &  
Industrial Relations)



Antonina Lentoijoni  
Ag. Director (Staffing)



Benjamin Mainga  
Ag. Director (Internal Audit)



Gilbert Yegon  
Ag. Director (Information  
Communication Technology)



Evaleen Mitei  
Ag. Director (Teacher  
Discipline Management)

## **1.4 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:

### **1.4.1 Staffing**

The Directorate is responsible for recruitment and employment of registered teachers, assignment of teachers employed by the Commission for service in any public school or institution, promotion and transfer of teachers.

### **1.4.2 Administrative Services**

The Directorate offers a support function in the Commission to enable effective and efficient implementation of the Commission's mandate. The Directorate manages Commission's records; physical infrastructure; employee welfare; occupational safety & health and logistical service.

### **1.4.3 Finance and Accounts**

The Directorate is responsible for prudent financial management in the Commission as required under the Public Finance Management Act, 2012 through application of sound principles, systems and techniques in accounting. It is also in charge of budget preparation, implementation and reporting.

### **1.4.4 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.

### **1.4.5 Teacher Professional Management**

The Directorate is responsible for registering qualified trained teachers, enforcing compliance of professional standards in the teaching service and monitoring teacher performance to improve quality of teaching services. It also implements programmes that promote continuous teacher professional development.

### **1.4.6 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 various HR strategies that include; human resource planning, succession management, payroll management, employee motivation,

promotion of best practices in human resource management and employee separation.

#### **1.4.7 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.

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

The Directorate is responsible for offering legal support services on labour and industrial relations in 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 is also responsible for developing strategies that enhance industrial harmony in the teaching sector.

#### **1.4.9 Teacher Discipline Management**

The Directorate is responsible for managing the teacher discipline function of the Commission. It also implements strategies that improve professionalism and compliance with regulations governing the teaching service.

#### **1.4.10 Operations**

The Directorate is responsible for coordinating operational activities in the Commission to ensure effective strategic planning, decentralized functions, performance contracting, risk management, monitoring and evaluation. The Directorate also ensures responsiveness to customer and stakeholder concerns and promotes strategies for a positive corporate brand.

## CHAPTER 2: ACHIEVEMENTS

This chapter articulates the achievements realized by the Commission through execution of its mandate in the Financial Year 2023/2024.

### 2.1 TEACHER REGISTRATION

The Commission is charged with the regulatory function of registering teachers in Kenya. This ensures that only persons with appropriate qualifications and requirements can practice as teachers. During the year under review, the Commission registered 40,994 (15,951 males and 25,043 females) trained and qualified teachers as shown in the figure 2.1.

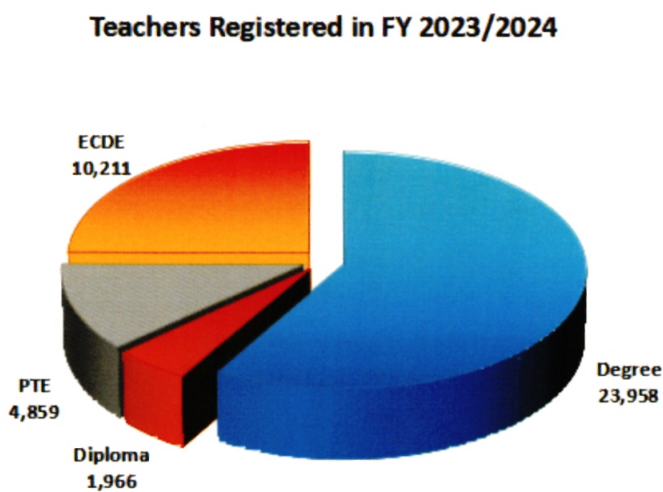


Figure 2.1: Number of teachers registered during FY 2023/2024

### 2.2 TEACHER RECRUITMENT

The Commission recruits, employs and assigns teachers depending on the demand in basic public educational institutions and budgetary provisions. During the period under review, the Commission recruited 3,755 teachers (2,588 Primary and 1,167 Secondary) on permanent and pensionable terms of service to replace those who exited service. In addition, 20,000 teacher interns comprising 2,000

Primary and 18,000 Junior School were also recruited. Tables 2.1 shows the Number of teachers recruited.

**Table 2.1: Number of teachers recruited**

Category of teacher recruitment	Primary		Post Primary		Total
	Male	Female	Male	Female	
Interns	842	1,158	7,787	10,213	20,000
Permanent & Pensionable	1,131	1,457	588	579	3,755
<b>TOTAL</b>	1,973	2,615	8,375	10,792	23,755
Gender composition (%)	43	57	43.7	56.3	

## 2.3 TEACHER TRANSFER

The Commission transfers teachers to achieve optimal utilization and equitable distribution across the country as per the staffing norms. Further, it appoints and transfers institutional administrators to manage public basic education institutions.

In the period under review, 35,853 teachers were transferred to various schools either on request or as a commission initiative. These comprised 22,523 primary and 13,330 post primary teachers. Among these transfers are 4,490 heads and deputies of institutions comprising 2,030 primary and 2,460 post-primary teachers. Table 2.2 shows the distribution of teachers and administrators transferred per category of institution.

**Table 2.2: Distribution of teachers transferred FY 2023/2024.**

Category of Institution	Teachers	Administrators	Total
Primary	20,493	2,030	22,523
Post Primary	10,870	2,460	13,330
<b>Total</b>	<b>31,363</b>	<b>4,490</b>	<b>35,853</b>

## 2.4 TEACHER PROMOTION

Teachers are promoted on common cadre establishment and competitive selection depending on budgetary provisions and availability of vacancies. During the year under review, the Commission promoted 36,504 teachers through competitive process as shown in table 2.3. Additionally, 14,352 teachers were promoted through common cadre establishment.

**Table 2.3: Distribution of the Competitively Promoted Teachers per Grade**

Grade	Male	Female	Total
D4 to D5	18	16	34
D3 to D4	75	38	113

Grade	Male	Female	Total
D2 to D3	305	240	545
D1 to D2	430	212	642
C5 to D1	710	390	1,100
C4 to C5	1486	742	2,228
C3 to C4	8791	6208	14,999
C2 to C3	2773	2551	5,324
C1 to C2	5329	6190	11,519
Grand Total	19917	16587	36,504
Gender composition (%)	54.6%	45.4%	

## 2.5 DISCIPLINARY CONTROL OVER TEACHERS

The Commission exercises disciplinary control over teachers by proactively developing and applying policies that regulate teacher professional conduct and performance. In the FY 2023/2024, the Commission undertook preventive measures such as implementation of Teacher Mentorship and Coaching Programme (TIMEC) and induction of school board members and field officers on management of discipline process. This has contributed to the downward trend of registered discipline cases from 1,128 in 2021/2022 and 1,007 in 2022/2023 to 753 in 2023/2024.

## 2.6 CAPACITY BUILDING OF TEACHERS

Teachers are a vital human resource that require continual capacity building. This is geared towards enhancement of their professionalism in performance of duties. In collaboration with partners, the Commission undertook training of teachers as follows:

### 2.6.1 Training of Teachers on Competency Based Education

Using a multi-agency approach and a smart cascade model, the Commission retooled 52,688 Junior School teachers (25,632 males and 27,056 females) on Competency Based Education in October 2023.

### 2.6.2 Training of Teachers on SBTSS under SEQIP

The Government of Kenya in partnership with World Bank implemented the Secondary Education Quality Improvement Project (SEQIP) aimed at improving student learning in secondary education and transition from primary to secondary education in 110 targeted sub-counties. The Commission is implementing

Component 1 on improving quality of teaching in targeted areas by enhancing teacher professional development. To enhance capacity in monitoring and supporting the operationalization of SBTSS in institutions, 6,346 Heads of Institutions (HoIs) were trained. Similarly, 1,789 Sub County Directors and Curriculum Support Officers (CSOs) were also trained on the same to continuously support the teachers of Science, Mathematics and English (SME).

During the period under review, the Commission up scaled the live streaming of lessons based on remote learning methodologies to address teacher shortage by leveraging on technology. Initially, two Principal schools live streamed lessons to 10 Satellite schools. The Commission scaled up the piloting by bringing on board 175 more schools (30 Principal schools and 145 Satellite schools) in 30 SEQIP counties.

## **2.7 TEACHER PROFESSIONAL DEVELOPMENT (TPD)**

Teacher Professional Development (TPD) is the continuing formal teacher education and training program undertaken by registered teachers as provided for in the Code of Regulations for Teachers (CoRT), 2015. This is aimed at improving pedagogical and managerial skills that in turn boost learners' outcomes in performance, retention and transition.

During the Financial Year 2023/2024, the Commission sensitised 12,499 stakeholders on Teacher Professional Development modules. These included 11,603 Heads of secondary and primary schools, 520 Deans and Lecturers from universities and 376 other education stakeholders.

## **2.8 IMPLEMENTATION OF KENYA PRIMARY EDUCATION EQUITY IN LEARNING (KPEEL) PROGRAMME**

The Commission continued to implement the Kenya Primary Education Equity in Learning Program (KPEEL). The Commission was tasked to develop and implement robust teacher management system to address equity in primary education that is critical for reducing learning achievement disparities across regions and learners in refugee camps and host counties. Teacher Performance Appraisal and Development (TPAD), remote learning, ICT integration in learning and TIMEC were identified as the components for implementation.

The achievements realised during the period were training of 1,170 CSOs and 4,048 teachers on TPAD, 59,937 teachers on remote learning methodologies, 60 ICT champions on ICT integration in teaching/learning and 10,673 teacher mentors and coaches under the TIMEC programme.

## 2.9 SCHOOLS AUDIT

The Ministry of Education undertakes school audits and submits reports to the Commission for follow up and action. This is aimed at ensuring prudent financial management in our education institutions. During the period under review, the Commission received and responded to 4,308 institutional audit accounts reports from the Schools Audit Department/Boards of Management.

## 2.10 SERVICE DELIVERY RE-ENGINEERING

The Commission continuously re-engineers its processes to enhance responsiveness to customer needs and improve operational efficiency. During the period under review, the Commission launched and rolled out digital teacher registration certificate which enables teachers to receive, access and print their registration certificates online.

## 2.11 REVISION OF THE CITIZENS' SERVICE DELIVERY CHARTER

During the year under review, the Commission revised and sensitized its staff on Citizens' Service Delivery Charter. This saw the turn-around time for the following key functions revised as per the table 2.4 . These initiatives align with the Bottom-Up Economic Transformation Agenda (BETA) and the government's Medium Term Plan four (MTP IV), which support performance management, automation, and digitization efforts.

Table 2.4: Revised Citizens' Service Delivery Charter

Process	2017 Service Delivery Charter	2023 Service Delivery Charter
Registration of Teachers	Processing completed within 30 days	Processing reduced to 21 days
Teacher Recruitment	Interview results communicated within 15 days	Interview results communicated within 7 days
Promotions (Competitive)	Completed within 90 days	Timeframe reduced to 70 days
Processing of Benefits (Voluntary Early Retirement)	Process completed within 3 months	Timeframe reduced to 1 month

## 2.12 INFORMATION COMMUNICATION TECHNOLOGY (ICT)

This focus area seeks to improve efficiency and effectiveness in service delivery at the Commission by strengthening its ICT support systems and infrastructure. Under the pillar of creating digital super highway in the Bottom up Economic Transformation Agenda, the Commission targeted to automate at least 25% of its Services.

During the period under review, the Commission on-boarded two citizen-facing services, i.e teacher registration and appeal on discipline to the Government payment gateway. The Entry /Exit module was integrated with TPAD and TMIS System to provide accurate and timely information. Further to that the recruitment module was upgraded to address emerging issues including new JS workflow requirements.

The Commission continued to improve internet connectivity and security. This was done by joining LAN sites in field offices to VLAN. During the period, 17 LANs in regional and county offices were joined to VLAN. They include Nyandarua, Makueni, Machakos, Samburu, Nyamira, Migori, WestPokot, Nandi, Homabay, Garissa, Kakamega, Marsabit, Wajir, Mandera, Lamu, Tharaka Nithi and Baringo. The improvement also enabled ICT staff to offer technical support in managing their networks from the headquarters.

The Commission upgraded the leave module on Human Resource Management Information System (HRMIS) to enable teachers upload their transcripts while on study leave.

The Commission handles personal data of its employees, registered teachers amongst other stakeholders. Article 31 of the Constitution of Kenya dictates that every person has a right to privacy. During the year under review, the Commission was registered as a data controller and processor with the Office of Data Protection Commissioner. The Commission also sensitized secretariat staff on data management and protection as required under the Data Protection Act.

## **2.13 INSTITUTIONAL CAPACITY**

Institutional capacity underscores the strategic priorities for effective execution of the Commission's mandate. This focuses on bolstering human resource through optimized staffing, skill development, provision of office space, employee's well-being enhancement and review development of policies.

### **2.13.1 Capacity development of staff**

The dynamics of work environment has necessitated the need for continuous learning and professional development among secretariat staff. During the period, the Commission trained 1,884 staff across all cadres on various fields. The training programme was informed by gaps identified through training needs assessment. In addition, the Commission granted study leave to 411 employees to pursue graduate studies.

### **2.13.2 Youth industrial attachment and internship for secretariat**

The Commission supports the government initiative of engaging the youth progressively in internship, industrial attachment or apprenticeship programs

for skills acquisition, empowering the youth and enriching their professional growth. During the period, the Commission engaged 165 youths (36 interns and 129 attachees). This was achieved through collaboration with the National Industrial Training Authority (NITA).

### **2.13.3 Employee Wellbeing**

The Commission is committed to ensure that the health of its employees is not affected by dynamics within and sometimes outside the work place as a precursor to productivity. During the financial year, the Commission implemented health capacity building programs that successfully reached 7,369 employees. Further, 1,762 employees who sought psychological help from the Commission's Wellness Section were assisted. A pool of 1,196 peer educators was established to promote mental health and provide psychosocial support to teachers nationwide.

### **2.13.4 Construction of field offices**

The Commission's 2023-2027 Strategic Plan recognizes the decentralization of its functions by committing to improve efficiency and effectiveness in service delivery. Towards this, the Commission continued with the construction of Machakos and Kilifi field offices aimed at providing services to teachers and other stakeholders. During the period, a completion level of 84% and 86% for Kilifi and Machakos respectively was achieved.

Ongoing construction of TSC Kilifi County Office





*Ongoing construction of TSC Machakos County Office*

### **2.13.5 Gender and Disability Mainstreaming**

In upholding gender and disability mainstreaming, the Commission implemented programs geared towards achieving equity, equality and inclusivity in its employment. Current workforce comprises 50.4% female and 49.6% male. In recognition, the Commission was awarded for excellent performance in gender mainstreaming and inclusion by the National Gender and Equality Commission (NGEC). Additionally, the Commission's citizens service delivery charter was translated to Kenya Sign Language to accommodate the hearing impaired.



*PS Idris Dokota (2nd left)w presents an award to TSC led by Dr Jamleck Muturi John, (2nd right), Ibrahim Mumin (left) and Miriam Mbaabu (right)*

### **2.13.6 Policy review and development**

In the Financial Year 2023/2024, the Teachers Service Commission made significant strides in policy review and development to align with its strategic objectives and evolving sector demands. Key among these was the review of the Intellectual Property Policy, designed to encourage innovation and protect intellectual assets generated by employees. This policy aims to foster creativity while safeguarding the Commission's investments in intellectual property. Furthermore, the Commission reviewed its Risk Management Framework to address emerging challenges and adapt to dynamic work environments, ensuring operational resilience.

### **2.14 NATIONAL TREE GROWING AND RESTORATION CAMPAIGN**

In implementing measures to protect the environment and mitigate climate change, the Commission took a forefront stage in implementing the Presidential Directive on National Tree Growing Restoration Campaign. The Commission launched the TSC Miti Mobile App, enabling its employees to document and actively participate in the campaign. During the period under review, Commission employees planted 3,318,487 trees and continues to nurture them. Further, the Commission established an Environment Sustainability and Climate Change

Committee with representatives from every Directorate and also sensitized about 2,000 employees on Environmental protection and on Jaza Miti App.



*TSC Board Chairman, CEO and Staff participating in tree planting exercise*

## CHAPTER 3: STAKEHOLDER ENGAGEMENTS

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This chapter outlines the concerted efforts with various stakeholders to achieve the Commission's mandate and national goals. The stakeholders played diverse roles in complementing the Commission's efforts in resource mobilization and utilization.

### 3.1 PARTNERSHIPS

The Commission partnered with the World Bank in the implementation of the following projects and programmes.

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

The development objective of the Project is to improve student learning in the identified subjects/learning areas (Sciences, Mathematics and English) in secondary education and learner transition from primary to secondary education in the targeted 110 sub counties. While the project has four components, the Commission is charged with implementing one component on improving quality of teaching in the targeted areas by reducing teacher shortage and enhancing teacher professional development in these sub counties.

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

The main objective of the program is to address the prevailing inequities in school participation and learning outcomes by focusing on three key Result Areas (RAs). The Commission, together with MoE are charged with implementing RA one on equalizing opportunities by improving learning outcomes in target counties. The roll out of CBC and assessment in basic education, tasks the Commission with developing robust teacher management systems.

### 3.2 COLLABORATION

Taking cognizance of the vital role it plays in the education sector and the need for continued collaboration with stakeholders in the private and public sector, the Commission engaged with the following.

### **3.2.1 Ujamaa Africa and Gender Violence Recovery Centre (GVRC)**

The Commission is committed to mainstreaming gender issues in the implementation of its programmes and projects. During the period under review, a total of 1,777 teachers from Kiambu, Homabay, Nakuru, Machakos, Narok, Elgeyo Marakwet and Kericho counties were trained on Gender and Child protection with support from Ujamaa Africa and GVRC.

### **3.2.2 Medical Health Camps**

The Commission is committed towards enhancing employee wellbeing. During the year under review, the Commission in conjunction with Guru Nanak Hospital, Nephromed Medical Centre, Prime Care Dental Clinic, Chiromo Hospital Group, Mediearth Life Care, Meditest Hospital, Lifebridge Rehabilitation Centre, Metrocare Health Clinic and Nairobi Health Services provided medical health camps to its employees. These primary healthcare providers offered essential services for screening, consultation, and sensitization on various health conditions to 3,271 employees.

## **3.3 STAKEHOLDER EVENTS**

The Commission acknowledges the important role played by stakeholders to effectively execute its mandate. During the period under review, the Commission established linkages with various stakeholders in the following forums:

### **3.3.1 Mid-term review of teachers CBA 2021-2025**

The Commission engaged the teachers' unions to review the terms and conditions of service for teachers. These included; Kenya National Union of Teachers (KNUT), Kenya Union of Post Primary Education Teachers (KUPPET), and Kenya Union of Special Needs Education Teachers (KUSNET). This engagement led to the review of the Collective Bargaining Agreement (2021-2025 CBA) in August 2023. The reviewed CBA granted teachers an increase of their salaries and harmonized their house allowances.



Commission Chairman, Dr Jamleck Muturi John EBS (2nd left) with Commission Secretary, Dr. Nancy Njeri Macharia CBS (2nd right) present a copy of the amended Collective Bargaining Agreement (CBA) to KUSNET National Chairman, Amos Karanja (left) and Secretary General, James Torome (right).



Commission Chairman, Dr Jamleck Muturi John EBS (2nd left) with Commission Secretary, Dr. Nancy Njeri Macharia CBS (right) present a copy of the amended Collective Bargaining Agreement (CBA) KUPPET National Chairman, Omboko Milemba (left) and Secretary General, Ahello Misori(2nd right).



*Commission Chairman, Dr Jamleck Muturi John EBS (2nd left) with Commission Secretary, Dr. Nancy Njeri Macharia CBS (right) present a copy of the amended Collective Bargaining Agreement (CBA) KNUT Chairman, Patrick Karinga Munuhe (left) and Secretary General, Collins Oyuu (2nd right)*

### **3.3.2 Annual Symposium and Exhibition on Employment & Labour Relations**

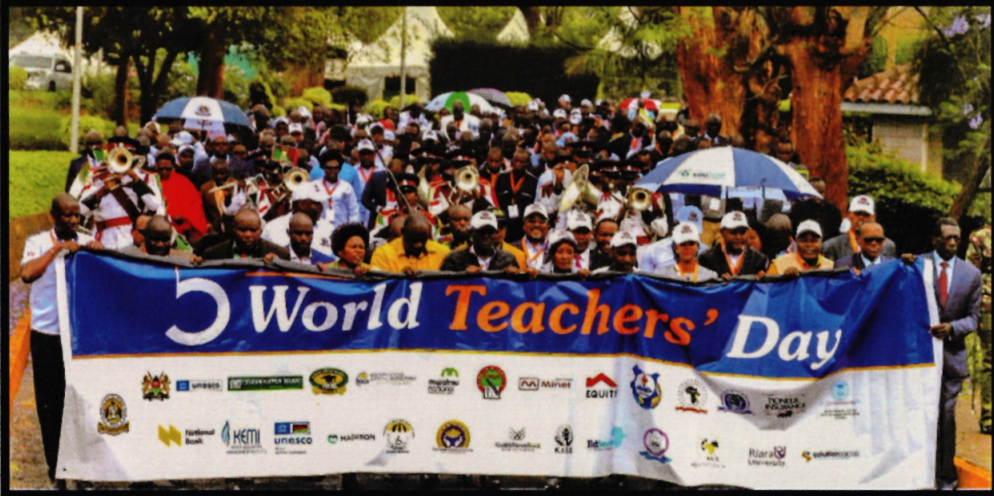
The Teachers Service Commission is the largest public employer in Kenya and inevitably a major player in the Employment and Labour Relations Court (ELRC). As a result, the Commission was invited by the Judiciary to participate in the Employment & Labour Relations Annual Symposium and Exhibition (ELRASE) held at the Kenyatta International Convention Centre (KICC) in Nairobi on July 17, 2023. The forum provided a platform for the Commission to engage with key stakeholders, and contribute to discussions on current labor and employment trends.



*A view of TSC's exhibition booth and TSC officers attending to visitors during the Employment & Labour Relations Annual Symposium and Exhibition (ELRASE) organised by the Kenya Judiciary at KICC Nairobi.*

### **3.3.3 World Teachers Day 2023 Celebrations**

World Teachers Day, established by UNESCO in 1994, is an annual event that seeks to recognize the remarkable achievements of teachers worldwide. The theme for the 2023 World Teachers Day was “The Teachers We Need for The Education We Want: The Global Imperative to Reverse the Teachers Shortage”. The Commission marked the event at the Kenya School of Government, Lower Kabete on 5<sup>th</sup> October 2023. During the event that was attended by several teachers and stakeholders, 564 teachers were awarded for their outstanding performance.

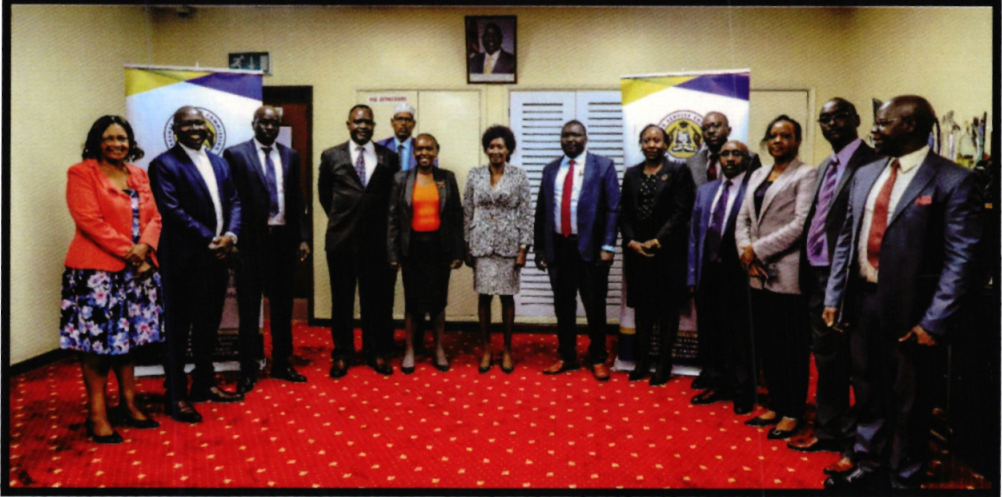


*Top: Pyro display as some of the WTD 2023 awardees receive their award.*

*Bottom: Commission staff led by Commission Chairman, Dr Jamleck Muturi John EBS and Commission Secretary, Dr. Nancy Njeri Macharia CBS are joined by distinguished guests including teacher unions and association heads, in a procession to mark the beginning of the World Teachers Day 2023 celebrations.*

### **3.3.4 Witness Protection Agency**

The Commission's employees and other stakeholders are often privy to sensitive information which may require protection. In this regard, a Memorandum of Understanding was signed on 26<sup>th</sup> October, 2023 between the Commission and Witness Protection Agency to safeguard whistle blowers and witnesses.



*Top: Commission Secretary Dr. Nancy Njeri Macharia, CBS and Director Witness Protection Agency, Jedidah Waruhiu, during the signing of the MoU*

*Bottom: Commission Secretary Dr. Nancy Njeri Macharia, CBS and Director Witness Protection Agency, Jedidah Waruhiu, together with members of staff of both institutions pose for a photo after signing of an MoU.*

### **3.3.5 Fourth Huduma Ombudsman Award Ceremony**

The Commission participated in the Fourth Huduma Ombudsman Award Ceremony, held at the Kenyatta International Convention Centre (KICC) on 21<sup>st</sup> November 2023. During this event, Mrs. Joyce Khamala, a Head Teacher at Kimilili FYM primary school, in Bungoma County, was honored with the 2023 Huduma Ombudsman Award in Public Service category. Her recognition highlights her dedication to education, remarkable academic leadership, and contributions to community development, including spearheading school infrastructure projects and supporting vulnerable students. This award showcases

the outstanding service and commitment of Commission employees in enhancing education and fostering positive change in society.



*Left: TSC officer attending to a client at a TSC stand during the Fourth Huduma Week held at KICC on 21st November 2023.*

*Right: Mrs. Joyce Khamala, a Head Teacher at Kimilili FYM primary school poses with her 2023 Huduma Ombudsman Award.*

### **3.3.6 Amendment of TSC Act**

The Commission embarked on reviewing the TSC Act which was enacted in 2012. The review is informed by the lessons learnt over the last decade, court pronouncements, alignment with other applicable laws and guidelines and generally the need to keep up with the changing dynamics in the education sector. In this regard, the Commission convened a Stakeholders' Engagement Forum inviting various actors in the sector, at the Kenya School of Government Lower Kabete, on 7<sup>th</sup> February 2024 where the first Draft of TSC Act (Amendment Bill) 2024 was presented. The forum provided an opportunity to collect views and amendments to the Bill.



*Top: Commission Chairman, Dr Jamleck Muturi John EBS,(top left) and Commission Secretary, Dr. Nancy Njeri Macharia CBS (top middle) make their remarks during the TSC Act (amendment bill) 2024 stakeholder engagement.*

*Bottom: Participants following proceedings during the TSC Act (amendment bill) 2024 Stakeholder engagement at KSG Lower Kabete on 7th February 2024*

### 3.4 STAKEHOLDER PICTORIALS



*Top: From left Vice Commission Chair Leila Ali MBS, Commission Chair, Dr. Jamleck Muturi John EBS and CEO Dr. Nancy Njeri Macharia CBS during the Media Stakeholder engagement forum.*

*Below: participants follow proceedings during the Media Stakeholder engagement forum. (pictorial)*



*Commission staff led by Commission Secretary Dr. Nancy Njeri Macharia CBS pose for a group photo with KESSHA officials during a courtesy call at the Commission.*



*Members from the International Confederation of Principals (ICP) organizing committee pose for a photo with commission senior management staff during a courtesy call on 7th March 2024 at the TSC Headquarters.*



*Top: Cabinet Secretary Ministry of Gender, Culture, The Arts and Heritage, Hon. Aisha Jumwa with Chief Officer City Culture Arts & Tourism Anastacia Nyalita lead gender mainstreaming members for the Nairobi Run against GBV at the Green Park Bus Terminus*

*Bottom: Members of the Gender Mainstreaming Committee participate on a 10km marathon held in Nairobi on 26th November, 2023 with an aim of raising awareness and mobilizing support for gender equality and the protection of women's rights.*

# CHAPTER 4: CHALLENGES AND EMERGING ISSUES

This chapter highlights the challenges and emerging issues that the Commission encountered. It also includes proposed recommendations and interventions put in place .

## 4.1 CHALLENGES AND RECOMMENDATIONS

The Commission while implementing its mandate and functions encountered various challenges. Table 4.1 outlines the challenges and proposed recommendations.

**Table 4.1: Challenges and Recommendations**

Challenges	Recommendations
<b>Teacher shortage of 106,660 (42,117-Junior School, 63,871-Secondary and 672-TTCs). This is due to educational reforms; and establishment and expansion of schools.</b>	Lobby for funds from National Treasury to recruit additional teachers.
<b>Inadequate teachers trained in some learning areas in CBC curriculum such as Foreign languages and performing arts/sports.</b>	The National Government to encourage training in the new learning areas in teacher training institutions.
<b>Inadequate funding for completion of TSC Projects and implementation of Programmes.</b>	Lobby for additional funds from National Treasury and development partners.
	Strengthen multi-stakeholder collaboration within the private and public sectors to mobilize resources, promote prevention, and manage health related conditions of employees.

Challenges	Recommendations
Health related capacity strategies have not effectively reached all the TSC employees.	Support peer educators, psycho-social support groups, guidance and counseling employees nationwide to champion mental health and substance abuse.
Technological challenges caused by low uptake of digitization programmes, slow infrastructural developments, cyber-crimes and other IT related breaches.	Lobby for additional funds from National Treasury for capacity building programmes and infrastructure.
Stakeholder interests causing industrial disharmony.	Conduct regular stakeholder engagements based on the principle of social dialogue.
Insecurity witnessed in some regions in the country affecting staffing and learning outcomes.	Liaise with the National and County Governments to ensure safety of employees.

## 4.2 EMERGING ISSUES AND INTERVENTIONS

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

Table 4.2: Emerging issues and interventions

EMERGING ISSUE	INTERVENTION
Interns' agitation through strikes and legal tussle to be converted to permanent and pensionable terms of service.	The Commission liaised with the National Treasury for funds to address the matter.

# CHAPTER 5: FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024

## 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, 2024. This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity.
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- iv) Safeguarding the assets of the Commission.
- v) Selecting and applying appropriate accounting policies.
- vi) 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, 2024, 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 29<sup>th</sup> August, 2024.



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 29-08-2024



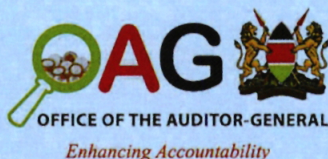
CPA. CHEPTUMO AYABEI OGW  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372  
Date: 29-08-2024

## 5.2 Report of the Independent Auditors of the Financial Statements for the Teachers Service Commission

### REPUBLIC OF KENYA

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NAIROBI

#### REPORT OF THE AUDITOR-GENERAL ON TEACHERS SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2024

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##### PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

##### REPORT ON THE FINANCIAL STATEMENTS

###### Opinion

I have audited the accompanying financial statements of Teachers Service Commission set out on pages 1 to 33, which comprise of the statement of financial assets and financial

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*Report of the Auditor-General on Teachers Service Commission for the year ended 30 June, 2024*

liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Teachers Service Commission as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Teachers Service Commission Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts; Development reflects final receipts budget and actual on comparable basis of Kshs.1,202,000,000 and Kshs.748,607,958 respectively, resulting to an underfunding of Kshs.453,392,042 or 38% of the budget. Further, the Commission spent Kshs.676,546,545 against actual receipts of Kshs.748,607,958, resulting to an underutilization of Kshs.72,061,413 or 10% of the receipts.

The underfunding and underutilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matters**

### **1. Long Outstanding Accounts Payables**

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.100,593,503 as disclosed in Note 11 to the financial statements. Review of the payables aging analysis revealed that an amount of Kshs.9,452,365 or 9% of the payables had been outstanding for over a year.

In the circumstances, the Commission is at risk of incurring penalties for failure to settle its obligations as and when they fall due.

### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved all the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

## **Other Information**

The Management is responsible for the Other Information set out on pages iii to XLI which comprise of Key Entity Information and Management, Statement of Governance, Chairman's Statement, Statement by Commission Secretary / Accounting Officer, Statement of Performance Against Predetermined Objectives for the FY 2023/24, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Commission's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

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*Report of the Auditor-General on Teachers Service Commission for the year ended 30 June, 2024*

## **Basis for Conclusion**

### **1. Operations of Car Loan and Mortgage Fund**

The statement of financial assets and liabilities reflects bank balances of Kshs.2,013,749,461 as disclosed in Notes 9A to the financial statements. The balance includes the Commission's car and mortgage fund bank balance of Kshs.587,094,327. The following unsatisfactory matters were however noted: -

#### **1.1 Lack of Fund Governing Regulations**

As reported in the previous year, the Fund commenced operations in 2012 as a cash backed Fund and converted to a revolving Fund in financial year 2021/2022. However, the Fund operates through a memorandum of understanding between National Bank of Kenya and the Commission dated 17 February, 2022 as the regulations to govern the management of the Fund have not been developed, contrary to the requirements of Circular No. SRC/ADM/CIR/1/13 Vol III (128) dated 17 December, 2014.

#### **1.2 Failure to Prepare and Submit Separate Fund Financial Statements**

As reported previously, the Management did not prepare and submit for audit separate car and mortgage fund financial statements. This was contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 which requires that, not later than three months after the end of each financial year, the accounting officer for the entity shall; submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

In the circumstances, Management was in breach of the law.

### **2. Delays in Completion of Machakos and Kilifi County Offices**

As previously reported, the Commission signed agreements for the construction of two County Offices in Machakos and Kilifi Counties on 13 July, 2022 and 28 June, 2022 at the cost of Kshs.57,663,447 and Kshs.64,900,000 respectively. Both contracts were for a period of sixty (60) weeks with initial estimated completion dates of 5 September, 2023 and 21 August, 2023 for the Machakos and Kilifi County offices respectively. The projects' status report of the contracts implementation team dated 26 June, 2024, indicates the completion rates at 80% and 86% for the Machakos and Kilifi County offices respectively. Further, the contract extensions granted were valid to 8 May, 2024 and 1 May, 2024 respectively.

However, there was no evidence of further extensions of the contracts to cover for the incomplete works while the validity of the performance bonds could not be confirmed as the contract files were not provided for audit review.

Delays in project completion could lead to escalation of costs while value for money has not been realized from the investment in the construction of the two County offices.

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*Report of the Auditor-General on Teachers Service Commission for the year ended 30 June, 2024*

### **3. Failure to Surrender Unspent Funds for Re-Voting**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.1,428,183,860 as disclosed in Note 10 to the financial statements. The balance includes an amount of Kshs.108,675,322 in respect of County Disbursements. The funds were not returned to the Commission's account for re-voting as per Regulation 117(2) of the Public Finance Management (National Government) Regulations, 2015. As at the time of concluding the audit in October, 2024, an amount of Kshs.64,597,779 had been returned to the headquarter bank account, leaving a balance of Kshs.44,077,543 unreturned.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

##### **Conclusion**

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

##### **Basis for Conclusion**

###### **1. Salary Overpayments**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.1,428,183,860 as disclosed in Note 10 to the financial statements. The balance includes an amount of Kshs.433,927,651 in respect of salary overpayments. Review of the aging analysis on the salary overpayments provided for audit revealed that overpayments amounting to Kshs.296,409,143 or 68% had been outstanding for periods exceeding one (1) year. Management indicated that the overpayments had grown over the years due to the previous manual reporting systems that were inefficient. Further, Management through various mechanisms adopted recovery of salary overpayments, amounting to Kshs.222,305,447 for the year under review from payroll and other avenues. Although progress has been made in the recovery of the salary overpayments, further effort is required in recovering the outstanding amounts.

In the circumstances, the controls over recovery of salary overpayments are weak.

## **2. Unconfirmed Release of Pensioners Files to The National Treasury**

Review of human resource records revealed that fourteen thousand eight hundred twenty-three (14,823) pension cases were handled during the year under review. Out of the cases, eight thousand nine hundred eighty-one (8,981) cases were processed and submitted to The National Treasury while the balance of five thousand eight hundred forty-two (5,842) were pending as at 30 June, 2024. A sample of three hundred and five (305) files of retirees in the current financial year revealed that two hundred and eighty-five (285) files or 93% had been finalized and released to The National Treasury with twenty files (20) files pending. Eight (8) files pending were as a result of missing documents while twelve (12) files were at different levels of processing within the Commission.

In the circumstances, delays in processing of the pensioners files impacts negatively on the timely release of pensioners dues.

## **3. Pending Teacher Transfer Requests**

The transfer system in the Commission is whereby transfer request are self-initiated by the teacher and reviewed by a Committee. However, the transfer system is not interlinked with the department which handles the transfers, occasioning delays in handling teacher requests. Further, it was not clear if measures had been put in place to address the gaps identified in the transfer system. In addition, Management did not provide information on the number of transfer requests, requests pending approval and approved requests for the year for audit review.

In the circumstances, the delays in processing the transfer requests could adversely affect the productivity of the affected staff.

## **4. Land Parcels with Allotment Letters**

The Summary of Fixed Assets Register at Annex 3 to the financial statements reflects historical costs of assets balance of Kshs.5,304,974,451 which includes land balance of Kshs.1,000,000,000. The Commission had nine (9) parcels of land in various Counties as at 30 June, 2024. However, examination of the register revealed that eight (8) parcels of land donated by County Governments of Bomet, Kiambu, Kitui, Nanyuki, Kwale, Kilifi, Tana River, and Machakos had allotment letters as the proof of ownership. Management has however indicated having taken measures to acquire the respective title deeds to the land parcels.

Rightful ownership to land in absence of title deeds could not be confirmed while they are susceptible to encroachment.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

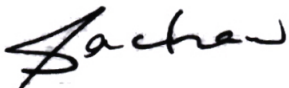
Nairobi


06 December, 2024

### 5.3 Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases - Recurrent	1A	333,981,931,932	295,372,221,103
Exchequer Releases - Development	1B	-	4,100,000
Exchequer Releases - SEQIP	1C	669,264,931	790,250,820
Exchequer Releases - KPEELP - DLI	1D	-	120,000,000
Exchequer Releases - KPEELP-IPF	1E	20,064,361	-
Proceeds From Sale of Assets	2	136,000	5,005,000
Miscellaneous Receipts	3	979,810,820	745,202,913
<b>Total Receipts</b>		<b>335,651,208,044</b>	<b>297,036,779,836</b>
<b>Payments</b>			
Compensation to Employees	4	332,383,472,484	294,326,791,100
Use of Goods and Services - Recurrent	5	2,186,565,673	1,162,153,225
Use of Goods and Services - SEQIP	6	523,345,450	773,015,266
Use of Goods and Services - KPEELP	7	93,922,429	27,749,544
Acquisition of Assets	8	195,506,697	154,148,764
<b>Total Payments</b>		<b>335,382,812,733</b>	<b>296,443,857,899</b>
<b>Surplus/(Deficit)</b>		<b>268,395,311</b>	<b>592,921,937</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 3rd December, 2024 and signed by:


  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY  
 DATE: 3-12-2024


  
 CPA. CHEPTUMO AYABEI OGW  
 DIRECTOR (FINANCE AND ACCOUNTS)  
 ICPAK MEMBER NUMBER: 8372  
 Date: 3-12-2024

## 5.4 Statement of Financial Assets and Financial Liabilities as at 30<sup>th</sup> June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	9A	2,013,749,461	2,200,479,754
Cash Balances	9B	2	15,042
Total Cash And Cash Equivalents		2,013,749,463	2,200,494,796
Accounts Receivables	10	1,428,183,860	917,042,222
Total Financial Assets		3,441,933,323	3,117,537,018
Financial Liabilities			
Accounts Payables	11	(100,593,503)	(124,600,140)
Net Financial Assets		3,341,339,820	2,992,936,876
Represented by			
Fund balance b/fwd	12	2,992,936,876	2,170,130,978
Prior Year Adjustments	13	80,007,633	229,883,961
Surplus/(Deficit) for the year		268,395,311	592,921,937
Net Financial Position		3,341,339,820	2,992,936,876

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 3rd December, 2024 and signed by::

  
**DR. NANCY NJERI MACHARIA, CBS**  
**COMMISSION SECRETARY**  
**DATE: 3-12-2024**

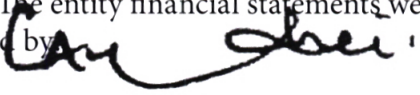
  
**CPA. CHEPTUMO AYABEI OGW**  
**DIRECTOR (FINANCE AND ACCOUNTS)**  
**ICPAK MEMBER NUMBER: 8372**  
**Date: 3-12-2024**

## 5.5 Statement of Cash Flows for The Year Ended 30<sup>th</sup> June 2024

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
	Note	2024	2023
		KShs	KShs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts for operating income			
Exchequer releases - Recurrent	1A	333,981,931,932	295,372,221,103
Exchequer releases - Development	1B	-	4,100,000
Exchequer releases - (SEQIP)	1C	669,264,931	790,250,820
Exchequer releases - (KPEELP)	1D	-	120,000,000
Exchequer releases - KPEELP-IPF	1E	20,064,361	
Miscellaneous receipts	3	979,808,820	745,202,913
		<b>335,651,070,044</b>	<b>297,031,774,836</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	336,306,900,868	294,326,791,100
Use of goods and services	5	1,986,696,472	1,162,153,225
SEQIP Expenses	6	522,366,600	773,015,266
KPEELP Expenses	7	93,791,630	27,749,544
		<b>338,909,755,570</b>	<b>296,289,709,135</b>
<b>Adjusted for:</b>			
Changes in receivables	14	87,355,764	(64,553,473)
Changes in payables	15	3,099,945,494	(308,528,607)
Prior year adjustments	13	80,007,633	229,883,961
<b>Net cash flows from operating activities</b>		<b>8,623,365</b>	<b>598,867,582</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	136,000	5,005,000
Acquisition of Assets	8	195,506,697	154,148,764
Net cash flows from Investing Activities		(195,370,697)	(149,143,766)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(186,747,332)</b>	<b>449,723,819</b>
<b>Cash and cash equivalent at BEGINNING of the Year</b>		<b>2,200,494,796</b>	<b>1,750,770,977</b>
<b>Cash and cash equivalent at END of the Year</b>		<b>2,013,747,463</b>	<b>2,200,494,796</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 3rd December, 2024 and signed by

  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY  
 DATE: 3-12-2024

  
 CPA. CHEPTUMO AYABEI OGW  
 DIRECTOR (FINANCE AND ACCOUNTS)  
 ICPAK MEMBER NUMBER: 8372  
 Date: 3-12-2024

## 5.6 Statement of Comparison of Budget and Actual Amounts for FY2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e	f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer Releases - Recurrent	321,991,048,000	16,554,803,529	338,545,851,529	333,981,931,932	4,563,919,597	99%
Exchequer Releases - Development	44,000,000	-	44,000,000	-	44,000,000	0%
Exchequer Releases - SEQIP	900,000,000	-	900,000,000	669,264,931	230,735,069	74%
Exchequer Releases - KPEELP	195,000,000	20,000,000	215,000,000	20,064,361	194,935,639	9%
Proceeds from Sale of Assets	7,200,000	-	7,200,000	136,000	7,064,000	2%
Miscellaneous Receipts	690,312,000	350,000,000	1,040,312,000	979,810,820	60,501,180	94%
<b>Total Receipts</b>	<b>323,827,560,000</b>	<b>16,924,803,529</b>	<b>340,752,363,529</b>	<b>335,651,208,044</b>	<b>5,101,155,485</b>	<b>99%</b>
<b>Payments</b>						
Compensation to Employees	320,402,000,000	16,600,000,000	337,002,000,000	332,383,472,484	4,618,527,516	99%
Use of Goods and Services - Recurrent	1,988,710,000	234,803,529	2,223,513,529	2,186,565,673	36,947,856	98%
Use of Goods and Services - SEQIP	900,000,000	-	900,000,000	523,345,450	376,654,550	58%
Use of Goods and Services - KPEELP	195,000,000	20,000,000	215,000,000	93,922,429	121,077,571	44%
Acquisition of Assets	341,850,000	70,000,000	411,850,000	195,506,697	216,343,303	47%
<b>Total Payments</b>	<b>323,827,560,000</b>	<b>16,924,803,529</b>	<b>340,752,363,529</b>	<b>335,382,812,733</b>	<b>5,369,550,796</b>	<b>98%</b>
Surplus/ Deficit				268,395,311		

**Variance analysis:**

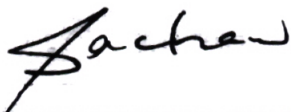
**Receipts**

- i) *Exchequer Releases - Development. The underutilization at 0% resulted from the Commission not receiving the Exchequer for the financial year from the National Treasury.*
- ii) *Exchequer Releases – SEQIP. The underutilization at 74% resulted from the Commission not receiving full exchequer for the financial year from the National Treasury.*
- iii) *Exchequer Releases – KPEELP. The underutilization at 9% resulted from the Commission not receiving full exchequer for the financial year from the National Treasury.*
- iv) *Proceeds from Sale of Assets. The underutilization at 2% was as a result of non-disposal of Assets during the Year as planned.*

**Expenditures**

- i) *Use of Goods and Services – SEQIP. Underutilization at 58% was due to no completion of contracts budgeted for in the financial year*
- ii) *Use of Goods and Services – KPEELP. Underutilization at 44% was due to no completion of contracts budgeted for in the financial year*
- iii) *Acquisition of Assets - Underutilization at 47% under this resulted from no completion of some contracts for in the financial year and late approval of the FY 2023/2024 Supplementary II*

The entity financial statements were approved 3<sup>rd</sup> December, 2024 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY  
DATE: 3-12-2024



CPA. CHEPTUMO AYABEI OGW  
DIRECTOR (FINANCE AND ACCOUNTS)  
ICPAK MEMBER NUMBER: 8372  
Date: 3-12-2024

### 5.7 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e	f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer Releases	321,991,048,000	16,554,803,529	338,545,851,529	333,981,931,932	4,563,919,597	99%
Proceeds from Sale of Assets	7,200,000	-	7,200,000	136,000	7,064,000	2%
Miscellaneous Receipts	647,312,000	350,000,000	997,312,000	920,532,154	76,779,846	92%
<b>Total Receipts</b>	<b>322,645,560,000</b>	<b>16,904,803,529</b>	<b>339,550,363,529</b>	<b>334,902,600,086</b>	4,647,763,443	99%
Payments					-	
Compensation to Employees	320,402,000,000	16,600,000,000	337,002,000,000	332,383,472,484	4,618,527,516	99%
Use of Goods and Services	1,988,710,000	234,803,529	2,223,513,529	2,186,565,673	36,947,856	98%
Acquisition of Assets	254,850,000	70,000,000	324,850,000	136,228,031.00	188,621,969	42%
<b>Total Payments</b>	<b>322,645,560,000</b>	<b>16,904,803,529</b>	<b>339,550,363,529</b>	<b>334,706,266,188</b>	4,844,097,341	99%
Surplus/ Deficit				196,333,898		

## Variance analysis:

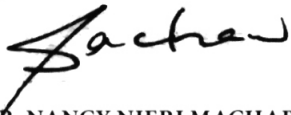
### Receipts

- i) *Proceeds from Sale of Assets. The underutilization at 2% was as a result of non-disposal of Assets during the Year as planned.*

### Expenditures

- i) *Acquisition of Assets - Underutilization at 42% under this resulted from no completion of some contracts for in the financial year and late approval of the FY 2023/2024 Supplementary II*

The entity financial statements were approved 3rd December, 2024 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY  
DATE: 3-12-2024



CPA. CHEPTUMO AYABEI OGW  
DIRECTOR (FINANCE AND ACCOUNTS)  
ICPAK MEMBER NUMBER: 8372  
Date: 3-12-2024

### 5.7 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e	f=d/c %
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Exchequer Releases - Development	44,000,000	-	44,000,000	-	44,000,000	0%
Exchequer Releases - SEQIP	900,000,000	-	900,000,000	669,264,931	230,735,069	74%
Exchequer Releases - KPEELP	195,000,000	20,000,000	215,000,000	20,064,361	194,935,639	9%
Miscellaneous Receipts	43,000,000	-	43,000,000	59,278,666	(16,278,666)	138%
<b>Total Receipts</b>	<b>1,182,000,000</b>	<b>20,000,000</b>	<b>1,202,000,000</b>	<b>748,607,958</b>	<b>453,392,042</b>	<b>62%</b>
<b>Payments</b>						
Use of Goods and Services - SEQIP	900,000,000	-	900,000,000	523,345,450	376,654,550	58%
Use of Goods and Services - KPEELP	195,000,000	20,000,000	215,000,000	93,922,429	121,077,571	44%
Acquisition of Assets	87,000,000	-	87,000,000	59,278,666	27,721,334	68%
<b>Total Payments</b>	<b>1,182,000,000</b>	<b>20,000,000</b>	<b>1,202,000,000</b>	<b>676,546,545</b>	<b>525,453,455</b>	<b>56%</b>
<b>Surplus/ Deficit</b>				<b>72,061,413</b>		

## ***Variance analysis***

### ***Receipts***

- i) Exchequer Releases - Development. The underutilization at 0% resulted from the Commission not receiving exchequer for the financial year from the National Treasury.
- ii) Exchequer Releases – SEQIP. The underutilization at 74% resulted from the Commission not receiving full exchequer for the financial year from the National Treasury.
- iii) Exchequer Releases – KPEELP. The underutilization at 9% resulted from the Commission not receiving full exchequer for the financial year from the National Treasury.
- iv) Miscellaneous Receipts. The overutilization at 138% was due to allocation of internally generated fund (AiA) from Recurrent budget.

### ***Expenditures***

- i) Use of Goods and Services – SEQIP. Underutilization at 58% was due to no completion of contracts budgeted for in the financial year
- ii) Use of Goods and Services – KPEELP. Underutilization at 44% was due to no completion of contracts budgeted for in the financial year
- iii) Acquisition of Assets - Underutilization at 68% under this resulted from no completion of some contracts for in the financial year and late approval of the FY 2023/2024 Supplementary II

The entity financial statements were approved 3<sup>rd</sup> December, 2024 and signed by: signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 29-08-2024



CPA. CHEPTUMO AYABEI OGW  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

### 5.7 (c) Budget Execution by Programmes and Sub-Programmes for FY2023/24

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual Cumulative	Utilization Difference
	a	b	c=a+b	d	e=c-d
	Kshs	Kshs	Kshs	Kshs	
<b>Teacher Resource Management</b>	<b>314,880,966,257</b>	<b>16,617,419,439</b>	<b>331,498,385,696</b>	<b>326,617,411,780</b>	<b>4,880,973,916</b>
Teacher Management- Primary	193,810,762,544	15,965,882,739	209,776,645,283	205,272,325,922	4,504,319,361
Teacher management - Secondary	117,344,082,525	651,536,700	117,995,619,225	117,618,964,672	376,654,553
Teacher management - Tertiary	3,726,121,188	-	3,726,121,188	3,726,121,186	2
<b>Governance and Standards</b>	<b>1,312,942,704</b>	<b>4,127,049</b>	<b>1,317,069,753</b>	<b>1,295,264,342</b>	<b>21,805,411</b>
Teaching Standards	5,570,060	(247,144)	5,322,916	4,273,152	1,049,764
Professionalism and Integrity	7,069,307	4,513,366	11,582,673	10,505,392	1,077,281
Teacher Capacity Development	1,300,303,337	(139,173)	1,300,164,164	1,280,485,798	19,678,366
<b>General Administration, Planning and Support Services</b>	<b>7,633,651,039</b>	<b>303,257,041</b>	<b>7,936,908,080</b>	<b>7,470,136,611</b>	<b>466,771,469</b>
Policy, Planning and Support Service	7,158,408,549	269,731,794	7,428,140,343	7,141,531,748	286,608,595
Field Services	266,238,495	(6,862,880)	259,375,615	169,535,797	89,839,818
Automation of TSC Operations	209,003,995	40,388,127	249,392,122	159,069,066	90,323,056
<b>Total</b>	<b>323,827,560,000</b>	<b>16,924,803,529</b>	<b>340,752,363,529</b>	<b>335,382,812,733</b>	<b>5,369,550,796</b>

## 5.7(d) Notes to the Financial Statements

### 1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and
- b) Payables that include deposits and retentions.

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

### 2. Reporting Entity

The financial statements are for the 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.

### 4. 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 advice 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 advice. 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.

### iv) **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from Commission on 3rd 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 recognises all payments when the event occurs, and the related cash has been paid out by the Commission.

### **i. Compensation of Employees**

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

### **ii. Use of Goods and Services**

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

### **iii. 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.

## **Significant Accounting Policies (Continued)**

### **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 are 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 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024* 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 after the financial year end with a significant impact on the financial statements for the year ended *30<sup>th</sup> June 2024*.

### **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 of obligations between related parties regardless of whether a price is charged.

## 5.7 (e) Notes to the Financial Statements

### 1A EXCHEQUER RELEASES - RECURRENT

	JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
	2024	2023
Description and reference of the transfer	KShs	KShs
Total Exchequer Releases for quarter 1	75,565,927,578	62,815,956,384
Total Exchequer Releases for quarter 2	77,528,026,247	69,716,242,946
Total Exchequer Releases for quarter 3	86,862,559,930	75,831,160,683
Total Exchequer Releases for quarter 4	94,025,418,177	87,008,861,090
<b>Total</b>	<b>333,981,931,932</b>	<b>295,372,221,103</b>

### 1B EXCHEQUER RELEASES - DEVELOPMENT

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	-	4,100,000
Total Exchequer Releases for quarter 4	-	-
<b>Total</b>	<b>-</b>	<b>4,100,000</b>

### 1C EXCHEQUER RELEASES - SEQIP

Description and reference of the transfer	KShs	KShs
Total Exchequer Releases for quarter 1	343,095,567	194,493,920
Total Exchequer Releases for quarter 2	-	280,502,297
Total Exchequer Releases for quarter 3	137,545,162	125,003,783
Total Exchequer Releases for quarter 4	188,624,202	190,250,820
<b>Total</b>	<b>669,264,931</b>	<b>790,250,820</b>

### 1D EXCHEQUER RELEASES -KPEELP-DLI

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>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
		<b>2024</b>	<b>2023</b>
<b>1E</b>	<b>EXCHEQUER RELEASES -KPEELP-IPF</b>		
	<b>Description and reference of the transfer</b>	<b>KShs</b>	<b>KShs</b>
	Total Exchequer Releases for quarter 1	-	-
	Total Exchequer Releases for quarter 2	-	-
	Total Exchequer Releases for quarter 3	20,064,361	-
	Total Exchequer Releases for quarter 4	-	-
	<b>Total</b>	<b>20,064,361</b>	<b>-</b>
<b>2</b>	<b>PROCEEDS FROM SALE OF ASSETS</b>		
		<b>KShs</b>	<b>KShs</b>
	Receipts from Sale of Motor Vehicles	136,000	5,005,000
	<b>Total</b>	<b>136,000</b>	<b>5,005,000</b>
<b>3</b>	<b>MISCELLANEOUS RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>
	Interest Received	142,116,435.00	9,225,799
	Rental Income- collected as AIA	8,096,756.66	6,844,132
	Commission on Third parties - Collected as AIA	793,274,183.14	694,999,400
		<b>KShs</b>	<b>KShs</b>
	Other receipts	36,321,445.45	34,133,582.20
	<b>Total</b>	<b>979,808,820.25</b>	<b>745,202,913</b>
<b>4</b>	<b>COMPENSATION OF EMPLOYEES</b>		
		<b>KShs</b>	<b>KShs</b>
	Bawwsic Salaries - Permanent Employees	203,602,733,791	192,137,482,526
	Basic Wages - Contractual Employees	10,696,413,998	3,555,040,509
	Personal Allowances paid as part of Salary	92,676,707,706	82,505,388,653
	Personal Allowances paid as Reimbursements	186,874,458	7,303,245

Employer Contributions to National Social Security Schemes	1,950,781,914	10,204,682
	<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
	<b>2024</b>	<b>2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to staff pension scheme	535,368,403	558,581,646
Employers Contribution to National Housing Fund	4,291,562,940	-
Employer's Contribution to National Industrial Training Fund	242,554,800	-
Employer Contributions to Medical insurance Schemes	18,200,474,474	15,552,789,840
<b>Total</b>	<b>332,383,472,484</b>	<b>294,326,791,101</b>

**5 USE OF GOODS AND SERVICES (RECURRENT)**

**Description**

	<b>Kshs</b>	<b>Kshs</b>
Utilities, Supplies and Services	29,776,794	26,680,032
Communication, Supplies and Services	59,347,147	34,816,996
Domestic Travel and Subsistence, and Other Transportation Costs	83,319,072	37,582,436
Foreign Travel and Subsistence, and other transportation costs	19,949,594	17,177,815
Printing , Advertising and Information Supplies and Services	19,673,184	1,476,349
Rentals of Produced Assets	39,617,231	37,236,367
Training Expenses	1,332,659,707	723,876,958
Hospitality Supplies and Services	49,258,773	25,510,195
Insurance Costs	170,448,402	58,848,629
Specialized Materials and Supplies	1,284,425	1,654,775
Office and General Supplies and Services	10,636,517	24,743,299
Fuel Oil and Lubricants	64,205,325	50,024,091
Other Operating Expenses	45,472,706	52,050,297
Routine Maintenance - Vehicles	38,905,644	49,284,081
Routine Maintenance - Other Assets	22,011,152	21,190,905

Current Grants for Tax Refunds	200,000,000	-
<b>Total</b>	<b>2,186,565,673</b>	<b>1,162,153,225</b>
	<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
	<b>2024</b>	<b>2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>6 USE OF GOODS AND SERVICES (SEQIP)</b>		
<b>Description</b>		
Communication, Supplies and Services	2,140,000	88,000
Domestic Travel and Subsistence, and Other Transportation Costs	313,914,040	550,427,538
Foreign Travel and Subsistence, and Other Transportation Costs	-	-
Printing , Advertising and Information Supplies and Services	-	275,202
Training Expenses	188,861,562	195,990,905
Hospitality Supplies and Services	-	-
Office and General Supplies and Services	-	-
Fuel Oil and Lubricants	16,294,688	9,609,269
Other Operating Expenses	2,135,160	5,441,017
Routine Maintenance - Vehicles	-	-
Acquisition of Assets	-	11,183,335
<b>TOTAL</b>	<b>523,345,450</b>	<b>773,015,266</b>
<b>7. USE OF GOODS AND SERVICES (KPEELP)</b>		
<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Communication, Supplies and Services	64,700	434,785
Domestic Travel and Subsistence, and Other Transportation Costs	37,559,309	16,637,519
Training Expenses	55,254,646	5,327,000
Hospitality Supplies and Services	-	4,997,307
Office and General Supplies and Services	-	195,000
Fuel Oil and Lubricants	200,000	-
Other Operating Expenses	843,774	157,933
<b>TOTAL</b>	<b>93,922,429</b>	<b>27,749,544</b>

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2024	2023
		Kshs	Kshs
<b>8 ACQUISITION OF ASSETS</b>			
	<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
		<b>Kshs</b>	<b>Kshs</b>
	Construction of Building	59,278,666	35,077,518
	Refurbishment of Buildings	6,533,338	4,196,993
	Purchase of Motor Vehicles	6,900,000	-
	Purchase of Office Furniture and General Equipment	2,004,491	11,794,030
	Purchase of Computers, Printers and other IT Equipment	16,444,920	23,526,400
	Purchase of Specialized Plant, Equipment and Machinery	104,345,282	79,553,823
	<b>Total</b>	<b>195,506,697</b>	<b>154,148,764</b>
<b>9 CASH AND BANK ACCOUNTS</b>			
	Bank Accounts (Note 9 A)	2,013,749,461	2,200,479,754
	Cash on hand (Note 9 B)	2	15,042
	<b>Total</b>	<b>2,013,749,463</b>	<b>2,200,494,796</b>
<b>9A BANK ACCOUNTS</b>			
	Name of Bank, Account No. & currency	Type of Account	2023/2024
			2022/2023
			Kshs
			Kshs
	National Bank of Kenya- Secretariat A/C		
	No.01001005707400 - Kshs	Recurrent	15,778,686
			15,778,723
	National Bank of Kenya- Teachers		
	A/C No.01001000905000 - Kshs	Recurrent	198,029,402
			597,550,643
	Central Bank of Kenya,		
	1000181117, Kshs	Recurrent	163,551
			105,677
	Central Bank of Kenya-SEQIP		
	A/C No. 1000370882, Kshs	Project	194,746,506
			43,088,973
	Central Bank of Kenya,		
	DEVELOPMENT A/C NO		
	1000348868 Kshs	Development	-
			-
	Central Bank of Kenya-TSC- DLI		
	A/C No. 1000635487 Kshs	Project	512,408
			87,610,400

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2024	2023
Central Bank of Kenya-TSC- IPF A/C No. 100063595 Kshs	Project	17,424,581	-
Central Bank of Kenya-TSC- IPF A/C No. 10006741163 Kshs	Project	-	-
National Bank of Kenya- TSC Car & Mortgage A/C No.01098083109301 , Kshs	Car & Mortgage	587,094,327	556,345,338
National Bank of Kenya- Teachers Registration Fees A/C No.0100100050001 , Kshs	Revenue	-	-
National Bank of Kenya, 7716619926,Call Deposit – TSC Kshs	Deposits	1,000,000,000	900,000,000
<b>Total</b>		<b>2,013,749,461</b>	<b>2,200,479,754</b>

#### 9B CASH IN HAND

Description	2023/2024	2022/2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	2	15,042
<b>Total</b>	<b>2</b>	<b>15,042</b>

#### Detailed Cash is as follows:

Description	2023/2024	2022/2023
	Kshs	Kshs
TSC Headquarters	2	15,042
<b>Total</b>	<b>2</b>	<b>15,042</b>

#### 10 ACCOUNTS RECEIVABLES

Description	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	570,348	3,839,214
Domestic Debtors & Advances	2,879,358	2,244,989
County Disbursements	108,675,322	162,042,114

	JUNE 30 <sup>TH</sup> 2024	JUNE 30 <sup>TH</sup> 2023
Mortgage Loan advances	262,269,399	278,614,386
Salary Overpayment	433,927,651	449,152,156
Other Receivables	619,861,782	21,149,363
<b>Total</b>	<b>1,428,183,860</b>	<b>917,042,222</b>

#### 11 Accounts Payables

Description	2023/2024 Kshs	2022/2023 Kshs
Ap liabilities	-	3,507,894
Clearance Account	100,593,503	121,092,246
<b>TOTAL</b>	<b>100,593,503</b>	<b>124,600,140</b>

#### 12 Fund Balance Brought Forward

Description	2023/2024 Kshs	2022/2023 Kshs
Opening Balance Bank	2,200,479,754	1,750,770,936
Opening Balance Cash	15,042	41
Opening Balance Accounts Receivables	917,042,222	852,488,748
Opening Balance - Accounts payables	(124,600,140)	(433,128,747)
<b>Total</b>	<b>2,992,936,876</b>	<b>2,170,130,978</b>

13

#### PRIOR YEAR ADJUSTMENTS

Balance b/f from 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f 2023/2024
Description of the error	Kshs	Kshs
Bank	2,200,479,754	(1,153,040)
Cash	15,042	2,199,326,714
		15,042

		JUNE 30 <sup>TH</sup>	JUNE 30 <sup>TH</sup>
		2024	2023
Accounts Receivables	917,042,220	60,172,635	977,214,855
Accounts payables	(124,600,140)	20,988,038	(103,612,102)
<b>Total</b>	<b>2,992,936,876</b>	<b>80,007,633</b>	<b>3,072,944,509</b>

Category	Amount	Explanation
Bank	(1,153,040)	Relates to amounts withdrawn by the National Treasury being unutilized exchequer releases for 2022/2023 financial year.
Accounts Receivables	60,172,635	Relates to Salary overpayments for previous periods recorded in 2023/2024 financial year.
Accounts Payables	20,988,038	Relates to undue salaries paid to teachers in previous financial years that were returned by the paying banks in 2023/2024 financial year and reversed back to Personnel Emoluments.
<b>Total</b>	<b>80,007,633</b>	

(Increase)/ Decrease in  
14 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Receivables as at 1st July, 2023	917,042,222	852,488,748
Receivables as at 30th June, 2024	1,428,183,860	917,042,221
(Increase)/ Decrease in Receivables	(511,141,638)	(64,553,473)

Increase/ (Decrease) in  
15 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Payables as at 1st July, 2023	124,600,140	433,128,747
Payables as at 30th June, 2024	100,593,503	124,600,140
(Increase)/ Decrease in Payables	(24,006,637)	(308,528,607)

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

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

Ref No. on external audit Report	Issue / Observations from Auditor	Management comments	Status	Time frame
	<p><b>Pending Bills</b></p> <p>Listing of pending bills to the financial statements reflect pending accounts payables balance of Kshs. 2,463,219,054 as at 30 June, 2023. Management however, did not explain the reasons for the failure to settle the bills during the year. Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge to the budget.</p> <p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts reflects final expenditure budget and actual on comparable basis of Kshs. 300,195,393,998 and Kshs. 296,443,857,899 respectively, resulting to budget under absorption of Kshs. 3,751,536,099 or 1% of the budget.</p> <p>The underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p> <p><b>Long Outstanding Payables</b></p> <p>The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs. 124,600,140 as disclosed in Note 11 to the financial statements. Included in the balance are amounts of Kshs. 3,507,894 and Kshs. 121,092,246 in respect of Ap liabilities and clearance account respectively. Review of the payables aging analysis revealed a balance of Kshs. 18,483,699 or 15% had been outstanding for over a year.</p>	<p>The pending bills were as a result of the Commission not receiving all the exchequer request for 2022/2023 financial year. The Commission was provided with the budget for the pending bills in 2023/2024 financial year through the Supplementary Estimates I. The Commission anticipates to get full funding for 2023/2024 financial year.</p> <p>The under absorption of the budget for financial year 2022/2023 was due to the Commission not being granted all the exchequers requisitions by the National Treasury resulting to pending bills amounting to Kshs. 2,463,219,054. During the year, there was also a period of almost four months during which budget realignment was undertaken and it was not possible for MDAs to spend. This also affected the rate of absorption. It is anticipated that the National Treasury will provide/ grant the Commission full exchequer for financial year 2023/2024 to ensure full utilization of the budget</p>		

In the circumstances, the Commission is at risk of incurring penalties for failure to settle its obligations as and when they fall due.

#### **Lack of Car Loan and Mortgage Fund Governing Regulations**

During the year under review, the Fund reflected mortgage loan advances receivables balance of Kshs. 278,614,386. The Fund commenced operations in 2012 as a cash backed fund and converted to a revolving fund in 2021/2022. However, the Fund operates through a memorandum of understanding between National Bank of Kenya and Commission dated 17 February, 2022 as the regulations to govern the management of the Fund have not been developed, contrary to the requirements of Circular No. SRC/ADM/CIR/1/13 Vol III (128) dated 17 December, 2014.

#### **Failure to Prepare and Submit Car Loan and Mortgage Fund Financial Statements**

The Management did not prepare and submit for audit car and mortgage financial statements. This is contrary to the Section 81(4)(a) of the Public Finance Management Act, 2021 which requires that, not later than three months after the end of each financial year, the accounting officer for the entity shall; submit the entity's financial statements to the Auditor General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

In the circumstances, Management was in breach of the law.

This amount is in respect of Returned salaries, returned EFT payments, Sundry creditors 10% retention money and fine surcharges.

#### **Returned Salaries**

The amount represents monies deposited in TSC bank account for monthly payroll salaries paid to employees that are returned by the paying banks as un-applied. This result from incorrect bank details provided by the teachers which include; (a) wrong bank accounts, (b) bank account names not matching and (c) dormant bank accounts. These payments are returned by the paying banks without the full details of the teachers. The Commission liaises with the paying banks to obtain details of the teachers so as to contact them to provide correct bank details.

#### **Returned EFT Payments**

The amount relates to monies deposited in TSC bank account being (a) payments of 3<sup>rd</sup> party payroll deductions and (b) payments of amounts due to teachers who have left service that are returned by the paying banks as un-applied. This results from incorrect bank details provided by the beneficiaries which include; wrong bank accounts, bank account names not matching and dormant bank accounts. The payments are returned by the paying banks without the details of the intended beneficiaries.

#### **Sundry Creditors**

The amount relates to monies deposited in TSC bank account being; (a) payments made by TSC to various beneficiaries that have been returned as un-applied. This result from incorrect bank details provided by the beneficiaries which include wrong bank accounts, bank account names not matching and dormant bank accounts.

### **Failure to Surrender Unspent Funds for Re-Voting**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs. 917,042,222 as disclosed in Note 10 to the financial statements which includes a balance of Kshs. 162,042,114 in respect of County disbursements. Included in this amount is Kshs. 119,413,077 that was not returned to the Commission headquarter bank account as at 30 June, 2023 for re-voting as stipulated in Regulation 117(2) of the Public Finance Management (National Government) Regulations, 2015. As at the time of concluding the audit in December, 2023, Kshs. 106,875,300 had been returned into the headquarter bank account leaving a balance of Kshs. 12,537,777

In the circumstances, Management was in breach of the law.

### **Delay in Completion of Construction of Machakos and Kilifi Teachers Service Commission Offices**

The Commission signed agreements for the construction of the two County offices in Machakos and Kilifi Counties on 13 July, 2022 and 28 June, 2022 at the costs of Kshs. 57,663,447 and Kshs. 64,900,000 respectively. Both contracts were for a period of sixty (60) weeks with estimated completion dates of 5 September, 2023 and 21 August, 2023 for Machakos offices and Kilifi offices respectively. As at the time of audit in the month of November, 2023, which was past the estimated completion dates, the projects were at 33% and 40% completion levels for Machakos offices and Kilifi offices respectively. Management attributed the delay in projects' completion to delayed payments due to realignment of the 2022/2023 financial year budget.

The payments are returned by the paying banks without the details of the intended beneficiaries. (b) Payment to TSC by The National Treasury in respect amounts recovered from pension of teachers with outstanding liabilities. The deposits are made in block amounts without the details of the specific teachers they relate to.

### **Fine Surcharges**

The amount relates payroll recoveries on behalf of schools where the teachers have liabilities. Once the deductions are made from the respective teachers, the amount is remitted to the beneficiary schools. The outstanding amount relates remittances due to schools where the schools have not provided payment details to enable release of the funds.

### **10% Retention Money**

The amount relates monies retained from contractors during the defect periods. The outstanding balance relate to amount that are yet to be released due to non-claim by the contractor. The amount will be released upon receipt of the claim.

The Commission has developed Car and Mortgage regulations. Currently, the Fund is operated through a Memorandum of Understanding between the Commission and national Bank of Kenya

The Commission has developed Car and Mortgage regulations. The regulations will operationalize the fund as self-reporting entity and allow for preparation of the Fund financial statements. The un surrendered balances were funds for SEQIP Project and KPEEL Program. Projects are allowed to roll over bank balances to fund project budget of subsequent financial period.

Although extensions of the contracts for the construction of the two County offices in Machakos and Kilifi were granted up to 8 May, 2024 and 1 May, 2024 respectively it was not feasible that works will be completed within the revised contract periods.

In the circumstances, value for money may not be realized within the revised contract periods for the construction of the two County offices

### Salary Overpayments

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs. 917,042,222 and as disclosed in Note 10 to the financial statements. Included in the balance is Kshs. 449,152,146 in respect of salary over payment. Review of the aging analysis on the salary overpayment provided for audit revealed that overpayments amounting to Kshs. 358,796,308 or 80% had been outstanding for periods exceeding one year.

Management indicated that the overpayment had grown over the years due to manual and previous reporting systems that were inefficient. Further, management through various mechanisms adopted recovery of salary overpayments, amounting to Kshs. 108,096,613 for the year under review from payroll and other avenues. Although progress has been made in the recovery of the salary overpayments further effort is required in recovering the outstanding amounts.

In the circumstances, the controls over recovery of salary overpayments are weak.

Further, the unspent balances for recurrent budget had not been surrendered as at 30 June 2023 due to late disbursement of the funds to the Counties occasioned by delayed release of Exchequer by the National Treasury which was received on 4<sup>th</sup> July 2023

The contracts for the two projects were extended once they expired.


The amount of overpayment of Kshs. 358,796,308.37 relate to balance of overpayment that had occurred more than 1 year earlier due delay in stoppage of salary and allowances on death, desertion of duty, resignation, transfer of service, transfers, sick leave and absenteeism. The overpayment had grown over the years due to reporting systems that were not efficient due to their manual nature. Overpayment once recorded is recovered progressively through;

- (i) the payroll for teachers who are still in TSC employment.
- (ii) Mechanisms set out in the Overpayment policy for teachers who are out of TSC employment which include: -
  - (a) Issuing demand letters and follow up with the teachers concerned.
  - (b) Liaising with Co-operative Societies to ask them to release the teachers Sacco savings to defray part of the teachers' overpayment.
  - (c) Liaising with other employers where the teachers are currently employed.
  - (d) Liaising with the Ministry of Foreign Affairs and Kenyan Embassies where the teachers are in foreign Countries.

The commission however faces various limitations in the process of recovering overpayment which include:

- (i) Compliance with the a 1/3 of the basic salary rule as per Section 19 (3) of the Employment Act, 2007.
- (ii) Difficulty in enforcing recovery where teachers have left employment of the Commission and those that have migrated out of Kenya.

  
DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY  
Date: 29-08-2024

  
CPA. CHEPTUMO AYABEI OGW  
DIRECTOR (FINANCE AND ACCOUNTS)  
ICPAK MEMBER NUMBER: 8372

## 5.8 Annexes

### Annex 1 - List of Pending Bills - FY 2023/24

S/NO	Supplier/Contractor	Invoice no	Nature of Goods and services	Amount (Kshs)	Amount paid (Kshs)	Outstanding Amount (Kshs)
1	Minet Insurance Brokers	532	Medical teachers	1,504,855,221.00	-	1,504,855,221.00
2	Minet Insurance Brokers	508	Medical teachers	1,504,855,221.50	-	1,504,855,221.50
3	Minet Insurance Brokers	552	Medical teachers	162,194,072.90	-	162,194,072.90
4	Minet Insurance Brokers	531	Medical teachers	131,534,742.10	-	131,534,742.10
5	Postal corporation	PCK-090147	Courier and postal services	32,215.00	-	32,215.00
6	Postal corporation	PCK-090146	Courier and postal services	414,500.00	-	414,500.00
7	Postal corporation	PCK-090710	Courier and postal services	88,250.00	-	88,250.00
8	Postal corporation	PCK-089713	Courier and postal services	588,975.00	-	588,975.00
9	Postal corporation	0190484230000004168	Courier and postal services	32,215.00	-	32,215.00
10	Postal corporation	0190484230000004167	Courier and postal services	414,500.00	-	414,500.00
11	Postal corporation	0190484230000004303	Courier and postal services	88,250.00	-	88,250.00
12	Postal corporation	0190484230000004007	Courier and postal services	588,975.00	-	588,975.00
13	Postal corporation	PCK-089820	Courier and postal services	115,345.00	-	115,345.00
14	Tek plus	PO- 5427406	Maintenance and repairs of bulk filers	769,428.00	-	769,428.00
15	Led power technologies	100016114	Maintenance Air conditioners	21,850.00	-	21,850.00

16	Geotobinex Enterprises	18	External and internal window cleaning	750,000.00	-	750,000.00
17	Geotobinex Enterprises	15	External and internal window cleaning	51,848.00	-	51,848.00
18	Spine Engineering co Ltd	103149	Maintenance of firefighting equipment	264,800.00	-	264,800.00
19	Spine Engineering co Ltd	PO51543186L	Maintenance of firefighting equipment	264,800.00	-	264,800.00
20	Dechrip East Africa Limited	TSC016	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
21	Dechrip East Africa Limited	TSC015	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
22	Dechrip East Africa Limited	TSC013	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
23	Dechrip East Africa Limited	TSC-FUM-018	Cleaning landscaping and fumigation	60,000.00	-	60,000.00
24	Dechrip East Africa Limited	TSC012	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
25	Dechrip East Africa Limited	TSC014	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
26	Dechrip East Africa Limited	TSC-FUM-017	Cleaning landscaping and fumigation	60,000.00	-	60,000.00
27	Dechrip East Africa Limited	TSC011	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
28	Dechrip East Africa Limited	Tsc015	Cleaning landscaping and fumigation	851,290.00	-	851,290.00

29	Dechrip East Africa Limited	TSC013	Cleaning landscaping and fumigation	851,290.00	-	851,290.00
30	Dechrip East Africa Limited	TSC-FUM-018	Cleaning landscaping and fumigation	60,000.00	-	60,000.00
31	Race guards	RG116786	Security Services	970,920.00	-	970,920.00
32	Jacobs Creations Limited	JCL/TSC/001-23	Rent	391,590.72	-	391,590.72
33	Jacobs Creations Limited	JCL/TSC/001-23	Rent	391,590.72	-	391,590.72
34	Bonaya James Roba	11	Rent	90,000.00	-	90,000.00
35	Juba Suites	TSC-2023-004	Rent	270,000.00	-	270,000.00
36	Juba Suites	TSC-2024-001	Rent	270,000.00	-	270,000.00
37	Shekha Abubakar Said		Rent	720,000.00	-	720,000.00
38	Shekha Abubakar Said		Rent	720,000.00	-	720,000.00
39	Government Advertising Agency	911	Advertising	180,757.50	-	180,757.50
40	Government Advertising Agency	918	Advertising	180,757.50	-	180,757.50
41	Government Advertising Agency	1037	Advertising	180,757.50	-	180,757.50
42	Standard Group	80127716	Advertising	310,239.00	-	310,239.00
43	Standard Group	80126927	Advertising	192,024.35	-	192,024.35
44	Standard Group	80124585	Advertising	310,239.80	-	310,239.80
45	Standard Group	8028053	Advertising	192,024.35	-	192,024.35
46	Standard Group	80133819	Advertising	83,177.60	-	83,177.60
47	Standard Group	80120497	Advertising	310,239.80	-	310,239.80

48	Standard Group	80127369	Advertising	310,239.80	-	310,239.80
49	Standard Group	80122387	Advertising	310,239.80	-	310,239.80
50	Standard Group	80133792	Advertising	310,239.80	-	310,239.80
51	Standard Group	80133755	Advertising	310,239.80	-	310,239.80
52	Standard Group	80129248	Advertising	310,239.80	-	310,239.80
53	Standard Group	80128154	Advertising	83,177.60	-	83,177.60
54	Kenya Literature Bureau		Printed stationery	2,400,000.00	-	2,400,000.00
55	Telkom	261	Internet	10,150.00	-	10,150.00
56	Telkom	262	Internet	10,150.00	-	10,150.00
57	Telkom	263	Internet	10,150.00	-	10,150.00
58	Telkom	264	Internet	10,150.00	-	10,150.00
59	Telkom	265	Internet	10,150.00	-	10,150.00
60	Telkom	266	Internet	10,150.00	-	10,150.00
61	Telkom	271	Internet	10,150.00	-	10,150.00
62	Telkom	270	Internet	680,340.00	-	680,340.00
63	Telkom	245	Internet	10,150.00	-	10,150.00
64	Telkom	246	Internet	10,150.00	-	10,150.00
65	Telkom	247	Internet	10,150.00	-	10,150.00
66	Telkom	248	Internet	10,150.00	-	10,150.00
67	Telkom	249	Internet	10,150.00	-	10,150.00
68	Telkom	250	Internet	10,150.00	-	10,150.00

69	Telkom	255	Internet	10,150.00	-	10,150.00
70	Telkom	254	Internet	680,340.00	-	680,340.00
71	Next Gen Technologies	2008	Licence	2,970,102.00	-	2,970,102.00
72	Copy cat LTD	A24569645	printing	1,141,224.82	-	1,141,224.82
73	Aliciagraphics	519	stationery	1,935,000.00	-	1,935,000.00
74	Kimani, kiarie and associates advocates		Legal services	350,000.00	-	350,000.00
75	Leanovate Technologies ltd	LTL/TSC/24/WN135	Training	1,206,400.00	-	1,206,400.00
76	ESAMI	68212	Training	450,000.00	-	450,000.00
77	ESAMI	67173	Training	195,000.00	-	195,000.00
78	ESAMI	63823	Training	3,737,500.00	-	3,737,500.00
79	Meru university	Apr-18	Training	765,600.00	-	765,600.00
80	Computer Society of Kenya	PFI2024/912/TSC	Training	162,400.00	-	162,400.00
81	Kenya School of Government	MBSA6829	Training	447,740.00	-	447,740.00
82	Technology advocacy centre	06/2024/00015	Training	64,612.00	-	64,612.00
83	Kenya Computer Industry and Services Limited	868	Training	175,160.00	-	175,160.00
84	Records and information Management East Africa	2446	Training	233,160.00	-	233,160.00
85	CEMASTEА	6	Training	1,174,500.00	-	1,174,500.00
86	CEMASTEА	8	Training	421,200.00	-	421,200.00
87	CEMASTEА	10	Training	647,900.00	-	647,900.00

88	CEMASTEA	6	Training	207,900.00	-	207,900.00
89	Lake Naivasha Resort	1681	Training	436,500.00	-	436,500.00
90	Lake Naivasha Resort	5031	Training	575,200.00	-	575,200.00
91	School equipment production unit	5722	Supply of metallic racks	9,756,541.34	-	9,756,541.34
92	Fast choice	41798	Installation of window blinds	4,435,550.00	-	4,435,550.00
93	CFAO Motors limited		motor vehicle	27,474,853.55	-	27,474,853.55
94	Computer learning Centre	PRO-IN14642	Training	3,140,000.00		3,140,000.00
	<b>Total</b>			<b>3,388,321,047.65</b>	-	<b>3,388,321,047.65</b>

## Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	2022/2023	2023/2024	2023/2024	2023/2024
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	1,000,000,000	-	-	1,000,000,000
Construction of Buildings	1,282,764,631	59,278,666	-	1,342,043,297
Refurbishment of Buildings	108,609,160	6,533,338	-	115,142,498
Transport equipment	961,075,942	6,900,000	3,205,869	964,770,073
Office equipment, furniture and fittings	525,075,007	2,004,491	-	527,079,498
ICT Equipment	1,235,148,883	120,790,202	-	1,355,939,085
<b>Total</b>	<b>5,112,673,623</b>	<b>195,506,697</b>	<b>3,205,869</b>	<b>5,304,974,451</b>

### Annex 3 – List of Projects implemented by Teachers Service Commission

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	<b>Secondary Education Quality Improvement Project</b>	To improve student learning in secondary education and transition from primary to secondary education in targeted areas and system capacity to implement education reforms.	C.E.O	Yes
2	<b>Kenya Primary Education Equity in Learning Program</b>	To reduce regional disparities in learning outcomes, improve retention of girls in upper primary education and strengthen systems for delivery of equitable education outcomes	C.E.O	Yes





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