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# TEACHERS SERVICE COMMISSION

## ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS FY 2021/2022

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

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**ANNUAL REPORT**  
**& AUDITED FINANCIAL**  
**STATEMENTS FY 2021/2022**

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## **VISION:**

To be a transformative teaching service  
for quality education

## **MISSION:**

To professionalise the teaching service  
for quality education and development

## **CORE VALUES**

- Professionalism
- Customer Focus
- Integrity
- Innovativeness
- Team Spirit



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## **ABBREVIATIONS AND ACRONYMS**

<b>ADA</b>	Alcohol and Drug Abuse
<b>AGPO</b>	Access to Government Procurement Opportunities
<b>AIA</b>	Appropriation in Aid
<b>ASAL</b>	Arid and Semi- Arid Lands
<b>BOM</b>	Board of Management
<b>CBA</b>	Competency Based Assessment
<b>CBC</b>	Competency Based Curriculum
<b>CCs &amp; IOs</b>	Constitutional Commissions and Independent Offices
<b>CEMASTEA</b>	Centre for Mathematics, Science and Technology Education in Africa
<b>CEO</b>	Chief Executive Officer
<b>CSO</b>	Curriculum Support Officer
<b>DR</b>	Disaster Recovery
<b>ECDE</b>	Early Childhood Development Education
<b>EDMS</b>	Electronic Document Management System
<b>HRMIS</b>	Human Resource Management Information System
<b>ICT</b>	Information Communication Technology
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISMS</b>	Information Security Management Systems
<b>KEMI</b>	Kenya Education Management Institute
<b>KCPE</b>	Kenya Certificate of Primary Education
<b>KCSE</b>	Kenya Certificate of Secondary Education
<b>KEPSHA</b>	Kenya Primary School Heads Association
<b>KESHA</b>	Kenya Secondary School Heads Association
<b>KEWOTA</b>	Kenya Women Teachers Association
<b>KICD</b>	Kenya Institute of Curriculum Development
<b>KISE</b>	Kenya Institute of Special Education
<b>KNEC</b>	Kenya National Examinations Council

<b>KNUT</b>	Kenya National Union of Teachers
<b>KNATCOM</b>	Kenya National Commission for UNESCO
<b>KUPPET</b>	Kenya Union for Post Primary Education Teachers
<b>KUSNET</b>	Kenya Union of Special Needs Education Teachers
<b>MDAs</b>	Ministries, Departments and Agencies
<b>MTP</b>	Medium Term Plan
<b>MOE</b>	Ministry of Education
<b>NACADA</b>	National Authority for the Campaign Against Alcohol and Drug Abuse
<b>NCPWD</b>	National Council for Persons With Disabilities
<b>NGEC</b>	National Gender and Equality Commission
<b>PC</b>	Performance Contracting
<b>KPEEL</b>	Kenya Primary Education Equity in Learning Project
<b>PFM</b>	Public Finance Management Act
<b>PFMR</b>	Public Finance Management Reforms
<b>PRIEDE</b>	Primary Education Development Project
<b>PSASB</b>	Public Sector Accounting Standards Board
<b>PTE</b>	Primary Teacher Education
<b>PWD</b>	Persons With Disabilities
<b>RLM</b>	Remote Learning Methodologies
<b>SDWAN</b>	Software Define Wide Area Network
<b>SEQIP</b>	Secondary Education Quality Improvement Project
<b>SBTSS</b>	School Based Teacher Support System
<b>SNE</b>	Special Needs Education
<b>SOK</b>	Special Olympics Kenya
<b>SUD</b>	Substance Use Disorder
<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

TPD

Teacher Professional Development

TSC

Teachers Service Commission

UNESCO

United Nations Educational Scientific and Cultural  
Organization

## MESSAGE BY THE COMMISSION CHAIRMAN



I am delighted to present the Annual Report and the Audited Financial Statement of the Teachers Service Commission (TSC) for the Fiscal Year 2021-2022 pursuant to Article 254 of the Constitution of Kenya, 2010. This report provides an opportunity for the Commission to take stock of the achievements realized, identify emerging issues and recommend strategic interventions. This report is an accountability tool that informs the public on the status of implementation

of the Commission's mandate.

Remarkable strides were made in the implementation of the TSC 2019-2023 Strategic Plan that seeks to address teacher competency, conduct and performance; reforms and innovations in the provision of teaching services and service delivery re-engineering.

The Commission continues to ensure quality of the teacher at the entry level and provides effective support systems for teacher professional conduct and career development. During the period under review, the Commission developed and reviewed various policies including, the Policy on Teacher Recruitment and Selection; Guidelines for Recruitment and Selection; TSC Alcohol and Drug Abuse Prevention Workplace Policy for Employees; TSC Gender Policy; and TSC Road Safety Policy. Further, the Commission developed and adopted a Risk Appetite Statement enabling it to manage risk exposure, make informed risk-based decisions and allocate resources appropriately.

During the implementation of the Strategic Plan, the Commission faced a number of challenges including teacher shortage, insecurity in some parts of the country and inadequate resources. In addition, there have been emerging issues in the education sector that may affect the implementation of the Commission's



mandate. These include new learning areas identified in the implementation of the Competency Based Curriculum (CBC) at Junior Secondary School (JSS), shortage of teachers at this level, and the continuous re-tooling of teachers in the new curriculum.

Consequently, the Commission intends to put in place appropriate mechanisms to address the emerging issues. These mechanisms include a robust stakeholder engagement, adopting a multi-sectoral approach to address issues related to quality teaching, insecurity and lobbying the government for provision of adequate resources to implement the Commission's mandate.

I wish to appreciate the support extended to the Commission by both the National and County Governments. On the same note, I commend the Board, Management, secretariat staff and teachers for their dedication and commitment to the provision of quality education to all learners in the country.



**DR. JAMLECK MUTURI JOHN**  
**COMMISSION CHAIRMAN**

## MESSAGE BY THE COMMISSION SECRETARY



The Teachers Service Commission Annual Report and Audited Financial Statements for the period 1st July 2021 to 30th June 2022 highlights the overall performance and the strides made in fulfilling the Commission's mandate during the period.

During the period under review, the Commission piloted the Remote Learning Methodologies (RLM) as a strategy to increase teacher-learner contact hours, enable timely syllabus coverage and address the acute teacher

shortage in basic learning institutions. In this regard, Kenya's first ever live streaming of lessons was conducted in two selected National Schools that allowed 10 satellite schools to access the lessons simultaneously.

The Commission plays a key role in building the capacity of teachers in the implementation of Competency Based Curriculum (CBC) and Competency Based Assessment (CBA). During the 2021/2022 period, 93,679 and 55,125 teachers were trained for Grades 1 to 6 and Junior Secondary School (JSS) respectively.

During the period, the Commission complied with all statutory obligations as required by law, and was feted for demonstrating the highest level of tax compliance and being the largest taxpayer in the public sector. During the Africa Public Service Day in June 2022, the Commission showcased various innovations at the Continental event in which the Commission emerged second in the category of 'entrenching performance contracting in the Public Service'. The Commission was recognized for successfully cascading performance management using the Teacher Performance Appraisal and Development (TPAD) system.

In pursuit of achieving the strategic goal of re-engineering service delivery, key processes were automated, Electronic Document Management System (EDMS) was rolled out at the Commission's Headquarters. Through the system, 340,000

active teachers' files were scanned, out of which 265,169 files were digitally accessible via EDMS Application.

The approved budget for the Financial Year 2021/2022 was Kshs. 290.834 billion, out of which Kshs. 290.319 billion was for recurrent expenditure while Kshs.515.1 million was for the development expenditure. The actual expenditure for the period was Kshs. 288.691 billion comprising Kshs 286.883 billion for compensation to employees, Kshs.1.835 billion for use of goods and Kshs. 208 million on acquisition of assets. The overall absorption rate for the period was 99% on recurrent expenditure and 70% on development expenditure.

During the period under review, the Commission encountered various challenges and emerging issues that hindered smooth implementation of programmes. These challenges included austerity measures instituted by the National Treasury as well as inadequate office accommodation in the Counties and Sub-Counties.

Despite efforts made to reduce teacher shortage, demand for teachers has not been met largely due to budgetary constraints. The current staffing gap is 116,000 teachers (48,327 primary and 67,673 post primary).

Over the period under review, the Commission received budgetary allocations below its projections. This impacted negatively on the implementation of its mandate and planned activities. At the same time, various austerity measures were imposed across Ministries, Departments and Agencies (MDAs) by the National Treasury targeting expenditures under operations and maintenance. This further constrained the implementation of the Commission's programmes.

I wish to thank the Chairperson and the Commissioners for their strategic leadership and direction. Further, I wish to appreciate the support extended to us by our stakeholders in the execution of the

TSC mandate. I specifically acknowledge the contribution and commitment of all teachers in curriculum delivery. Finally, I commend the secretariat staff who made it possible for the Commission to effectively deliver on its mandate.

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



## **EXECUTIVE SUMMARY**

The Teachers Service Commission is established under Article 237(1) of the Constitution to regulate and manage the country's teaching resource. In order to fully operationalise Article 237 of the Constitution, Parliament enacted the Teachers Service Commission Act No. 20 of 2012.

This Annual Report is prepared pursuant to Article 254 of the Constitution. The Report is also an accountability tool that informs the public on the status of implementation of the Commission's mandate.

The Report contains key activities and achievements in the implementation of the strategic plan, and performance contract targets during the Fiscal Year 2021/2022. It also enumerates the challenges faced, emerging issues and recommends strategic interventions to address the challenges. In addition, the Financial Statement of the Commission for the Fiscal Year 2021/2022 is also outlined in detail.

During the period under review, the Commission registered 58,657 teachers out of whom 26,810 were Bachelor of Education degree holders, 3,856 were Diploma in Education holders, 18,055 were Primary Teacher Education certificate holders while 9,936 were Early Childhood Diploma in Education certificate holders.

Over the period, the Commission recruited 11,859 teachers on permanent and pensionable terms while 6,000 teacher interns were recruited. To attain parity, equity and optimal utilization of the teaching resource, the Commission deployed and re-distributed teachers from all levels across learning institutions in the country.

Considerable achievements were realized in the Teacher Performance Appraisal and Development (TPAD), Teacher Professional Development (TPD), Reforms and Innovation in the Teaching Service, Employee Wellbeing and Gender and Disability Mainstreaming in the Commission.

The Commission continued to re-tool and up-skill teachers through building their capacity on the Competency Based Curriculum (CBC) and Competency Based Assessment (CBA) particularly at the Junior Secondary School level. The Commission also strengthened the integrated support systems and structures to improve efficiency, effectiveness and responsiveness to customer needs.



# CHAPTER ONE

## ESTABLISHMENT, MANDATE AND GOVERNANCE STRUCTURE

This Chapter outlines the Teachers Service Commission's establishment, mandate, governance structure and its commitment towards achieving its mandate as stipulated in Article 237 of the Constitution.

### 1.1 Establishment of the Commission

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; promote and transfer teachers; exercise disciplinary control over teachers; review the standards of education and train persons entering the teaching service; review the demand for and supply of teachers, and advise the national government on matters relating to the teaching profession.

The Teachers Service Commission Act (2012) further operationalises the provisions of Article 237 of the Constitution in the management of the teaching service. It provides for specific functions to enable the realisation of the Commission's mandate.

### 1.3 Governance Structure

Article 250 of the Constitution outlines the composition and the qualifications for appointment as a member of the Commission. The Commission comprises

## MEMBERS OF THE COMMISSION



**Dr. Jameck Muturi, John**  
Commission Chairman



**Leila A Ali**  
Commission Vice Chairperson



**Mbage Njuguna Ng'ang'a**  
Commissioner



**Annceta Wafukho**  
Commissioner



**Sharon Kisire**  
Commissioner



**Timon Oyucho**  
Commissioner



**Christine Kahindi**  
Commissioner



**Dr. Nichodemus Anyang**  
Commissioner



**Salesa Abudo**  
Commissioner



of a chairperson and eight members whose tenure of office and procedure for appointment are as provided in the Constitution and the TSC Act (2012).

The Commission Secretary (CS) who is the Chief Executive Officer (CEO) and head of the Secretariat is appointed pursuant to Article 250(12) of the Constitution and as provided in the TSC Act. The Commission Secretary is responsible for the implementation of decisions of the Board and the day-to-day operations of the Commission. The Secretary serves as the official link between the Commission and the Secretariat.

#### **1.4 Appointment of New Commissioners**

The Commission was fully constituted in September 2021 following the appointment of five Commissioners to replace those who exited in March, 2021. Members of the Commission are drawn from diverse professional backgrounds and have brought experience and expertise to leverage and inform strategic direction for improved performance.

#### **1.5 Duties of Commissioners**

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

In accordance with the powers conferred on the Commission by Article 252 (d) of the Constitution and Section 13 of the TSC Act 2012, the Commission has established various Committees to support the Board in proper execution of its mandate.

#### **1.6 Committees of the Commission**

To discharge its mandate and functions effectively, the Commission has established five Committees to assist in the execution of its mandate. The Committees are: Field Services, Finance, Human Resource, Strategy & Innovations and Audit.

##### **1.6.1 Field Services Committee**

The functions of this Committee include recommending to the Board formulation and/or review of policies meant to enhance teacher professionalism; teacher conduct and performance; and decentralized functions of the Commission.

### **1.6.2 Finance Committee**

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

### **1.6.3 Human Resources Committee**

The Human Resource Committee considers and recommends to the Board the formulation and/or review of human resource policies, appropriate organization structure, staff establishment and terms and conditions of service for employees.

### **1.6.4 Strategy and Innovation Committee**

The Strategy and Innovation Committee advises the Board on the development and implementation of strategic initiatives, policies and innovative reforms for effective service delivery. It evaluates performance reports and monitors implementation of the Commission's Strategic Plan.

### **1.6.5 Audit Committee**

The Audit Committee is established as a statutory requirement to support the enhancement of the organization's corporate governance; evaluate the adequacy of processes and control environment to provide reasonable assurance that internal controls are functioning as intended. It conducts an independent review of the financial statements to ensure the integrity and transparency of financial reporting process and advises the Board on the Commission's audit and risk status.

## **1.7 Secretariat**

The Secretariat, under the leadership of the Commission Secretary, implements the Commission's policies and all resolutions of the Board. It is structured into nine Directorates namely: Staffing, Quality Assurance and Standards, Human Resource Management and Development, Administrative Services, Finance and Accounts, Field Services, Information Communication & Technology, Internal Audit and Legal, Labour and Industrial Relations.

To ensure effective and efficient service delivery of the citizens the Commission has decentralized its services and has established eight (8) regional offices, forty seven (47) County offices and three hundred and thirty eight (338) sub county offices.



## SENIOR MANAGEMENT



**Dr Nancy Njeri Macharia, CBS**  
Commission Secretary/CEO



**Cheptumo Ayabei**  
Director, (Finance & Accounts)



**Ibrahim Mumin, OGW**  
Director, (Admin. Services)



**Mary Rotich**  
Director, (Field Services)



**Dr Reuben N. Mugwuku**  
Director, (Quality Assurance & Standards)



**Rita W. Wahome**  
Director, Staffing



**Dr Julius O. Olayo**  
Director, (HRM&D)



**Charles Gichira**  
Director, (ICT)



**Isaac K. Nganga**  
Director, (Internal Audit)



**Cavin Anyuor**  
Director, Legal, Labour & Industrial Relations

# CHAPTER TWO

## ACHIEVEMENTS IN IMPLEMENTATION OF THE STRATEGIC PLAN

This Chapter articulates the achievements realized in the implementation of the 2019/2023 Teachers Service Commission's Strategic Plan during the 2021/2022 Financial Year. The strategic plan is based on three focus areas: Teacher Competence, Conduct and Performance Management; Reforms and Innovations in provision of teaching services; and Service Delivery Re-engineering and Decentralization.

### 2.1 Teacher Competence, Conduct and Performance Management

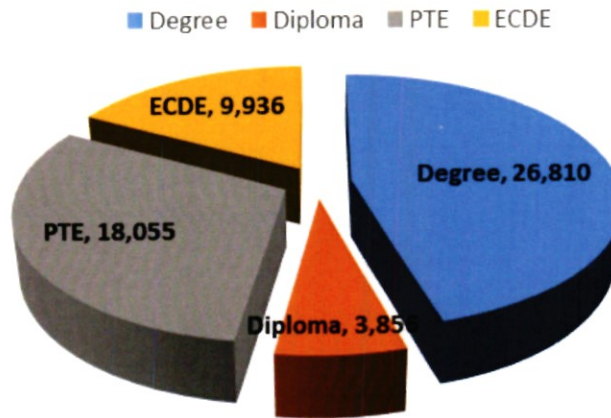
This focus area seeks to ensure quality of the teacher at entry, effective support systems for teacher professional conduct and development during a teacher's career path. The strategy focuses on establishing a framework for regulation and enforcement of standards in the teaching service. Under this focus area, the following achievements were realized during the 2021/2022 Financial Year:

#### 2.1.1 Teacher Registration

The Commission is mandated to register trained and qualified teachers. During the period under review, the Commission registered a total of 58,657 qualified teachers. These included, 26,810 Bachelor's Degree holders, 3,836 Diploma Certificate holders, 18,055 Primary Teacher Education (PTE) Certificate, and 9,936 Early Childhood Development Education (ECDE) Certificate holders.



**Fig 2.1 Total number of registered teachers per academic qualifications**



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

The Commission introduced TPAD system as an open continuous teacher assessment tool with termly review ratings, which cumulatively form an annual appraisal report. During the period under review, 93% of the teachers were appraised on their compliance with the teaching standards in the TPAD system, while all heads of institution signed and implemented the Performance Contract.

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

Regulation 48 of the Code of Regulation for Teachers (2015) provides that every teacher undertakes the professional teacher development programme prescribed or recommended by the Commission from time to time. During the period under review, **149,512** teachers enrolled for TPD training programme. For inclusivity, the Commission is working on adaptation of TPD modules for the hearing and visually impaired teachers.

### **2.1.4 Professionalism in the Teaching Service**

To enhance professionalism and integrity in the teaching service, the Commission sensitised **970** field officers, **17,480** heads of institutions and **15,349** members of Boards of Management (BOMs) on the management of teacher discipline. This sensitisation was aimed at building their capacity in the teacher discipline process and procedures.

The Teacher Induction, Mentorship and Coaching (TIMEC) programme was rolled out to mitigate professional misconduct among teachers. In this regard, a total of **3,661** field officers and teachers were trained as Trainer of Trainers (TOTs) who cascaded the programme to **11,272** teachers across the country. The programme targeted teachers who had gone through discipline process, newly recruited teachers and newly appointed school administrators. Further, **4,726** teachers were trained as psycho-social support champions and Guidance and Counseling teachers.

### 2.1.5 Promotion of Teachers

Promotion of teachers is aimed at ensuring career growth for teachers from the time they are recruited into service till exit. During the period under review, the Commission promoted a total of **33,389** teachers as illustrated in Table 2.1.

**Table 2.1: Promotion of Teachers**

S/No	Category	Number Promoted
1	Common Cadre	30,759
2	Replacements	1,707
3	Affirmative Action	923
	<b>TOTAL</b>	<b>33,389</b>

**Table 2.2: Promotion of teachers to fill vacancies arising from exits**

S/No	Position	Grade	Total
1.	Chief Principal	D5	58
2.	Senior Principal	D4	60
3.	Principal	D3	74
4.	Deputy Principal I	D3	25
5.	Deputy Principal II	D2	26
6.	Senior Lecturer I	D2	19
7.	Curriculum Support Officer I	D1	33
	Curriculum Support Officer II	C5	41
8.	Senior Lecturer II	D1	23



9.	Senior Head teacher	D1	91
	Head Teacher	C5	51
11.	Deputy Head teacher II	C4	359
12.	Senior Teacher I	C3	474
13.	Senior Teacher II	C2	373
	<b>TOTAL</b>		<b>1,707</b>

The Commission applied affirmative action to promote teachers deployed as principals, deputy principals, head teachers and deputy head teachers in acting capacity in arid and semi-arid areas (ASAL), and hard-to-staff regions after suitability interviews. Table 2.3 shows the distribution of teachers who were promoted on affirmative action, by grade.

**Table 2.3: Promotion of teachers on affirmative action**

S / No	Position	Grade	Total
	Principal	D3	19
	Deputy Principal II	D2	13
	Senior Master II / Deputy Principal III	D1	18
	Senior Master III	C5	46
	Senior Master IV	C4	165
	Secondary Teacher I	C3	24
	Deputy Head Teacher I/ Head teacher	C5	111
	Deputy Head teacher II	C4	31
	Senior Teacher I	C3	62
	Senior Teacher II	C2	295
	Primary Teacher I	C1	139
	<b>TOTAL</b>		<b>923</b>

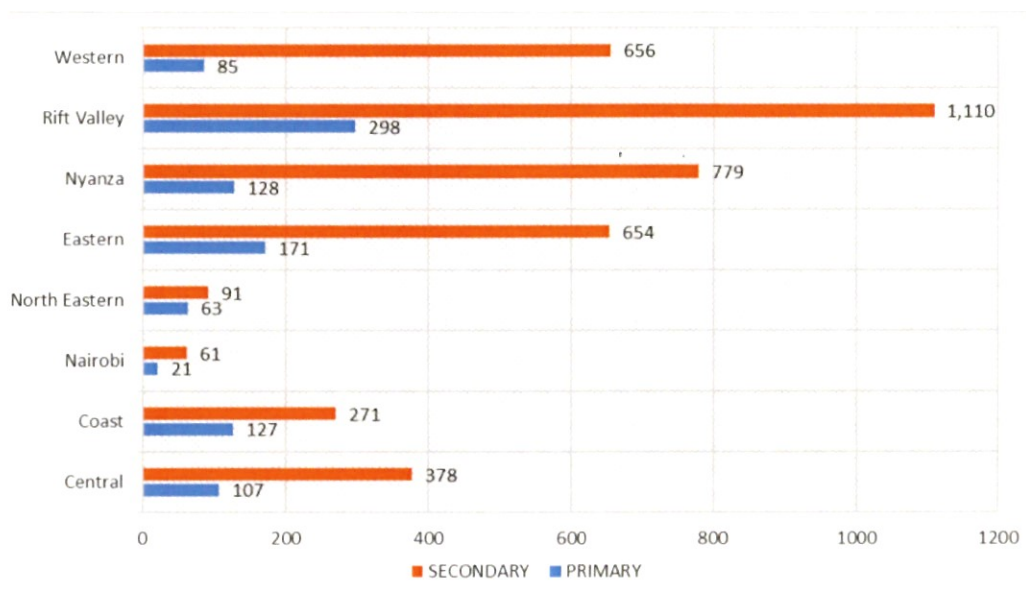


## 2.1.6 Teacher Recruitment

A total of 11,859 teachers were recruited during the period under review. This included 5,000 additional teachers recruited to address challenges occasioned by government policy on 100% transition from primary to public secondary schools and 6,859 teachers recruited to replace those who exited through natural attrition.

The distribution of the additional and replacement teachers recruited per region are as shown in Fig. 2.2 and Table 2.4 respectively.

**Fig 2.2: Distribution of additional 5,000 teachers recruited by Region**



**Table 2.4: Distribution of replacement teachers by Region**

S/NO	REGION	PRIMARY	SECONDARY	TOTAL
1.	Central	800	425	1,225
2.	Coast	354	89	443
3.	Nairobi	147	78	225
4.	North Eastern	34	19	53
5.	Eastern	973	324	1,297
6.	Nyanza	798	266	1,064
7.	Rift Valley	1,267	390	1,657

8.	Western	667	228	895
	<b>TOTAL</b>	<b>5,040</b>	<b>1,819</b>	<b>6,859</b>

Under the Government internship programme, **6,000** teacher interns (**4,000** for secondary schools and **2,000** for primary schools) were engaged. Table 2.5 shows the distribution of the teacher interns per region.

**Table 2.5: Distribution of Teacher Interns by Region**

S/NO	REGION	PRIMARY	SECONDARY	TOTAL
1.	Central	169	316	485
2.	Coast	355	147	502
3.	Nairobi	42	64	106
4.	North Eastern	163	75	238
5.	Eastern	343	639	982
6.	Nyanza	196	848	1044
7.	Rift Valley	615	1301	1916
8.	Western	117	610	727
	<b>TOTAL</b>	<b>2,000</b>	<b>4,000</b>	<b>6,000</b>

### 2.1.7 Teacher Transfer and Utilisation

The Commission transferred a total of **13,196** teachers at both the Headquarters (4063) and at the Regional levels (9133) to provide equitable distribution and optimal utilization of the teaching resource. These included **9,462** in primary schools teachers and **3,734** in post primary school teachers. In addition, a total of **235** teachers reporting back from study leave and disciplinary process were posted back to active service.

### 2.1.8 Transfer and Deployment of Institutional Administrators

During the period under review, the Commission transferred and deployed **875** Institutional Administrators geared towards effective management of learning institutions. These comprised of **732** principal of post primary institutions and **143** head teachers of primary schools.



## **2.2 Reforms and Innovations in the Provision of Teaching Service**

The reforms identified in the Strategic Plan have addressed various approaches in curriculum implementation while guaranteeing equity and inclusivity in the management of the teacher resource. The Commission has explored and adopted appropriate reforms aimed at improving service delivery to its clients.

### **2.2.1 Policy Development and Implementation**

During the year under review, the Commission developed and reviewed the following policies: Policy on Teacher Recruitment and Selection; Alcohol and Drug Abuse (ADA) Prevention Workplace Policy for Employees; TSC Gender Policy; and Road Safety Policy.

Further, the Commission developed a Risk Management Policy Framework and also adopted a Risk Appetite Statement, which considers the most significant risks to which the Commission is exposed. To this end, all the Board Members and Senior Management were trained on risk management and the contents of the Risk Appetite Statement.

### **2.2.2 Remote Learning Methodologies (RLM)**

The RLM training programme enables the Commission to utilize technology as a strategy to increase teacher learner contact hours, enable timely syllabus coverage and address the acute teacher shortage in basic learning institutions.

During the period under review, the Commission undertook the RLM training for **62,237** teachers, comprising **42,465** primary school teachers and **19,772** secondary school teachers. Further, the Commission piloted Kenya's first ever live streaming of lessons in two select National schools (Alliance Girls High School and Machakos Boys High School) through which 10 satellite schools were able to access the lessons simultaneously.



*Commission Secretary Dr Nancy Njeri Macharia, accompanied by Director, Quality Assurance and Standards Dr Reuben Nthamburi (Left) participate in a Physics live-streaming lesson at Alliance Girls High School on 26th January 2022.*

### **2.2.3 Capacity building of teachers on Competency Based Curriculum**

The Commission continued to build the capacity of teachers on the Competency Based Curriculum (CBC) and Competency Based Assessment (CBA). During the period under review, **93,679** teachers for Grades 1 to 6 were trained, bringing the total number of teachers trained in CBC and CBA to **229,292**. Additionally, **55,125** teachers were trained in preparation for implementation of Junior Secondary School (JSS) curriculum in 2023.



*Education stakeholders follow proceedings during the launch of a programme for training master trainers for CBC (JSS) at Kenya Institute of Secondary School (KISE) on 26th April 2022.*



## 2.3 Service Delivery Re-engineering & Decentralization

This focus area seeks to improve efficiency and effectiveness in service delivery at the Commission by strengthening its support systems and structures. During the period the following achievements were realized:

### 2.3.1 Service Delivery innovation

The Commission has successfully cascaded performance management through Teacher Performance Appraisal and Development (TPAD) system that hosts Performance Contracting (PC) for Heads of Institution and Performance Appraisal for teachers. As a measure of this success, the Commission participated in the African Public Service Week exhibition held at KICC on 21st - 23rd June, 2022. During this event, TSC was ranked 2nd position overall in the category of entrenching Performance Contracting in the Public Service.



*TSC Staff celebrate when the Commission emerged 2nd position in the category of entrenching performance contracting at the African Public Service Week on 23rd June 2022 at the KICC, Nairobi.*

### 2.3.2 Information Security and ICT Disaster Recovery Systems

In an endeavor to achieve efficiency and effectiveness in service delivery, the Commission upgraded some of its ICT infrastructure and information security both at the headquarters and county offices.

A co-location site for Disaster Recovery (DR) servers was acquired. To improve availability of the systems to cater for situations when the primary link goes

down, a Backup Internet Connection Link was acquired for the headquarters. The Commission progressively enhanced ICT security within the headquarters and its county offices by installing Software Defined-Wide Area Network (SDWAN) equipment and also began implementation of the Information Security Management System (ISMS) policy by sensitising its staff.

### **2.3.3 Automation of Processes**

#### **2.3.3.1 EDMS**

During the period, the Commission rolled out a full utilisation of the Electronic Document Management System (EDMS) at the headquarters. A total of 340,000 active teachers' files were scanned out of which 265,169 files have been indexed and are currently accessible digitally through EDMS Application.

A data governance structure was put in place to address data accuracy and reliability in the Commission by integrating data systems, including the Human Resource Management Information System (HRMIS), Teacher Management Information System (TMIS), Electronic Document Management System (EDMS), and Teacher Performance Appraisal and Development (TPAD), T-Pay and Teacher Entry/Exit module.



*Members of the TSC Senior Management Team during the launch of the Electronic Document Management System (EDMS) on 1st November 2021 at the TSC Headquarters.*



### 2.3.3.2 Fleet Management

To improve on transport and fleet management in the Commission, 80 vehicles were installed with the fleet management system both at the Headquarters and County offices during the period.



*TSC Transport Fleet Manager Hannington Ouma (Center) with members of the transport section at a past event.*

### 2.3.4 Employee Wellbeing

The Commission recognises the importance of a healthy workforce and implements various programmes that enhance the total wellbeing of every employee. During the period under review, 4,520 employees were sensitised on health issues as an advocacy and intervention strategy for prevention and management of mental illness, Alcohol and Drug Abuse (ADA), HIV/AIDS, Covid-19 and non-communicable diseases.

The Commission also provided various wellness platforms for consultative, diagnostic interventions and referral services on mental illnesses, HIV/AIDS, Diabetes and Hypertension. Through these platforms, a total of 3,115 employees were reached. In order to mitigate the effects of the Covid-19 pandemic, the

Commission facilitated a vaccination drive where 769 employees were voluntarily vaccinated.

### 2.3.5 Decentralisation

In operationalizing the provisions of Article 6(3) of the Constitution, the Commission has put in place mechanisms to ensure accessibility of its services in all parts of the country. Such mechanisms include recruitment/ deployment of staff, facilitation of county offices, ICT infrastructure and acquisition of land for construction of county offices. During the period under review, construction of a TSC office at Bomet County was completed while the construction works of the Commission's offices at Kilifi and Machakos Counties commenced.



*Blocks of the TSC County Office in Bomet that was completed in 2022 as the Commission seeks to operationalise services at the counties to create a conducive working environment for its employees.*



### **2.3.6 Gender and Disability Mainstreaming**

The Commission is committed to ensuring Gender and Disability mainstreaming initiatives are implemented at the workplace through gender and disability responsive policies, programmes and initiatives. During the period under review, Gender and Disability committee members were trained on various emerging concerns while 679 secretariat staff were sensitised on gender mainstreaming and sexual harassment at the workplace. Through collaboration with Special Olympics Kenya (SOK) and the National Council for Persons with Disabilities (NCPWD), 460 teachers were trained on Disability Mainstreaming.

In addition, the Commission implements affirmative action policy in the recruitment of PWDs to progressively achieve the 5% compliance with the constitutional requirement. Out of the **11,859** teachers recruited during the period under review, **139** were PWD translating to 1.2%.

in terms of gender parity, out of, 11,859 teachers employed by the Commission, 6094 were of the male gender while 5765 were of the female gender representing 51.4% and 48.6% respectively.

### **2.3.7 Compliance with statutory obligations.**

The Commission complied with all statutory obligations as required by law. During the 16th taxpayers' day held at Safari Park Hotel Nairobi, TSC was recognized for demonstrating the highest level of tax compliance and being the largest taxpayer in the public sector.



*Congratulations: TSC Commission Secretary Dr Nancy Njeri Macharia receives an award from former President Uhuru Kenyatta, EGH during the 16th taxpayers' day held at Safari Park Hotel Nairobi on 30th October 2021. TSC was recognized for demonstrating the highest level of tax compliance and being the largest taxpayer in the public sector.*





# CHAPTER THREE

## STAKEHOLDER ENGAGEMENT AND PARTNERSHIPS

### 3.1 Stakeholder Engagement

The Commission collaborates with stakeholders and development partners in implementing its mandate. Stakeholders and partners play diverse roles in complementing the Commission's efforts in improving service delivery. This has resulted in optimal resource mobilization and utilisation. During the period under review, the Commission had the following stakeholder engagements:

#### 3.1.1 Stakeholder Engagement Events

In February 2022, the Commission undertook stakeholder engagement programmes across the country to address pertinent issues in the teaching service.



*TSC Chairman Dr. Jamleck Muturi John leads other commissioners during a meeting with teachers and learners at Kapkut Mixed Day Secondary School, Baringo County, during a stakeholder engagement visit.*





*TSC Commission Chairman, Dr Jamleck Muturi John, Commissioners Christine Kahindi and Sharon Kisire pose for a photo with Former Uasin Gishu Governor Jackson Mandago, Deputy Governor Daniel Chemno during a stakeholder engagement visit on 28th January 2022.*

### **3.1.2 Engagement with Trade Unions**

The Commission has been engaging with its social partners to improve the welfare of teachers and ensure industrial harmony in the education sector. During the period under review, the Commission successfully negotiated and signed a new Collective Bargaining Agreement (2021-2025) with the Kenya National Union of Teachers (KNUT), Kenya Union of Post Primary Education Teachers (KUPPET) and Kenya Union of Special Needs Education Teachers (KUSNET).



*Kenya National Union of Teachers Chairman, Patrick Karinga (Left), TSC Chairman Dr Jamleck Muturi John, Commission Secretary, Dr Nancy Njeri Macharia and KNUT Secretary General, Collins Oyuu display their Collective Bargaining Agreement documents upon signing on 13th July 2021.*





*Kenya Union of Post Primary Education Teachers National Chairman, Omboko Milemba (Left), TSC Chairman, Dr Jamleck Muturi John, Commission Secretary, Dr Nancy Njeri Macharia and KUPPET Secretary General, Akelo Misori (Right), display their Collective Bargaining Agreement documents upon signing on 13th July 2021*



*TSC Chairman, Dr Jamleck Muturi John (2nd Left), Commission Secretary, Dr Nancy Njeri Macharia and Kenya Union of Special Needs Education Teachers Secretary General, James Torome (Right) display their Collective Bargaining Agreement documents upon signing on 13th July 2021.*

### **3.1.3 Management of National Examinations**

The Commission, in collaboration with education stakeholders, namely, the Ministry of Education (MOE), Kenya National Examinations Council (KNEC), Kenya Institute of Curriculum Development (KICD) among others, participated in the administration and monitoring of the Kenya Certificate of Primary Education (KCPE) and Kenya Certificate Secondary Education (KCSE) examinations in

March 2022. The Commission also selects and vets teachers who are involved in the invigilation, supervision and marking of the national examinations.



*Commission Secretary Dr. Nancy Njeri Macharia along with education stakeholders including Cabinet Secretary, Ministry of Education Prof George Magoha and Principal Secretary, State Department for Early Learning and Basic Education, Dr Julius Juan (Left) during the release of KCPE 2021 results at Mitihani House*

### **3.1.4 Multi Agency Collaboration in Capacity Building of Teachers**

The Commission participates in building the capacity of teachers to support the implementation of the Competency Based Curriculum (CBC) through a multi-agency approach with the Ministry of Education (MOE), Kenya Institute of Curriculum Development (KICD), Kenya National Examination Council (KNEC), Kenya Education Management Institute (KEMI), Kenya Institute of Special Education (KISE) and the Centre for Mathematics, Science and Technology Education in Africa (CEMASTEIA). During the period under review, the Commission coordinated the training of 55,125 teachers and field officers in readiness for the Junior Secondary School in 2023. This was in addition to 93,679 primary teachers already trained for Grade 1 to 6.

### **3.1.5 Engagement with other Constitutional Commissions**

The Commission is an active member of the Forum of Chairpersons of Constitutional Commissions and holders of Independent Offices (CCIOs). The Forum brings together the CCIOs to actualise their common objects as enshrined in Article 249(1) of the Constitution, which are to protect the sovereignty of



the people, secure the observance by all State organs of democratic values and principles, and promote constitutionalism.

During the year under review, the Commission participated in commemorating 10 years of the Forum at an event held at the KICC on 13th April, 2022, which culminated in the launch of a compendium that documents the achievements of CCIOs in the last decade.



*Commission Chairperson Dr. Jamleck Muturi John receives his copy of a compendium from Chief Lady Justice Martha Koome during the 10th Anniversary celebrations of the forum of constitutional commissions and independent offices at KICC, Nairobi on 13th April, 2022.*



*Commission Chairman Dr. Jamleck Muturi John (2nd Left) displays a copy of a compendium along with other CCIOs during the 10th Anniversary celebrations of the forum of Constitutional Commissions and Independent Offices at KICC, Nairobi on 13th April, 2022.*

### 3.1.6 World Teachers Day

On 5th October 2021, the Commission in collaboration with its stakeholders celebrated the World Teachers Day. During the event, the Commission recognized and awarded teachers who had demonstrated outstanding performance during the year.



*Members of the TSC top management join teachers honoured during World Teachers Day held on 5th October, 2021 at Kenya Institute of Curriculum Development (KICD).*

### 3.1.7 Collaboration with Healthcare Providers

In conjunction with MINET Kenya Insurance, Nobility Health, Heri Health Care Consultancy the Commission conducted various sensitisation fora to promote mental health including Alcohol and Drug Abuse awareness. In addition, the Commission collaborated with Guru Nanak, Nairobi Women's Hospital and Nairobi Mental Health Services to conduct wellness camps for its staff.

### 3.1.8 Media Engagement

The Commission hosted editors and reporters from various print and electronic media houses on 26th November, 2021 in Naivasha with a view to inform and create awareness on Commission's programmes.





*Journalists pose for a group photo with the Commission Chairman, Dr. Jamleck Muturi John and Commission Secretary, Dr. Nancy Njeri Macharia during a media engagement held in Naivasha on 26th November 2021.*

## **3.2 Projects and Partnerships**

During the period under review, the Commission, in collaboration with its stakeholders and partners, implemented the following projects:

### **3.2.1 Kenya Primary Education Equity in Learning**

Kenya Primary Education Equity in Learning (KPEEL) is a five-year project funded by the World Bank. The project is being implemented by the Commission in partnership with MoE, KNEC and KICD.

The objectives of KPEEL are to reduce regional disparities in learning outcomes, improve the retention of girls in upper primary education and strengthen systems for delivering equitable education outcomes. It is expected to intervene on equalising learning opportunities by addressing areas with high teacher shortages in public primary schools in both refugee host and the neighboring non-host communities.

### **3.2.2 Secondary Education Quality Improvement Project**

The Commission is implementing the Secondary Education Quality Improvement Project (SEQIP) which is funded by the World Bank. The project aims at improving the transition rate from primary to secondary school in 110 Sub-Counties in 30 marginalised counties. In addition, the project aims at improving retention rate



of learners in secondary schools, learners with special needs and Special Needs Education schools.

Under this project, TSC works to enhance teacher pedagogical skills in Science, Mathematics and English in an effort to enhance Teacher Professional Development. During the period under review, the Commission conducted project audits, trained its auditors, county accountants and procurement officers on World Bank financing and procurement procedures.

### 3.2.3 Benchmarking

The Commission hosts both local and regional delegations on benchmarking study visits. These exchange visits enable the Commission to identify and adopt best practices to support decision making and improve service delivery. During the year under review, the Commission hosted a delegation from the Ministry of Education, Gambia.



*TSC Head of Records Management George Oketch (right) explains the Electronic Document Management System to Modou Jeng (left) and Lamin Fatajo from the Ministry of Education, Gambia during a benchmarking exercise at the Commission on 3rd August 2021.*

# CHAPTER FOUR

## CHALLENGES, EMERGING ISSUES AND RECOMMENDATIONS

This Chapter highlights the challenges, emerging issues that the Commission experienced in the course of implementing its mandate, and interventional recommendations to address the challenges.

### **4.1 Challenges and Proposed Recommendations**

#### **4.1.1 Staffing Gaps**

The current staffing gap in public primary, secondary and post-secondary institutions stands at 116,000 teachers, mainly arising from the implementation of the policy on 100% transition from primary to secondary and the CBC rollout. The number is expected to continue growing due to the establishment of new schools, expansion of existing schools and transition from Primary to Junior Secondary Schools.

It is recommended that The National Treasury and Planning allocate adequate funds to recruit at least 30,000 teachers annually to address these gaps. The Commission underscores its commitment to continue liaising with training institutions and other relevant stakeholders to advocate for adequate training of in post teachers in the relevant pedagogies for the implementation of CBC.

#### **4.1.2 Teacher Distribution**

The distribution and retention of teachers in ASAL and hard-to-staff areas continues to be a big challenge due to insecurity and poor infrastructure in the affected regions. It is recommended that the National Government and security agents should provide adequate infrastructure to schools to enhance security of teachers.



In mitigating teacher shortage in ASAL and hard-to-staff areas, the Commission is in the process of institutionalizing the use of remote learning as an alternative mode of curriculum delivery by partnering with various stakeholders to facilitate acquisition of internet, laptops, projectors and other computer devices necessary for the implementation of the programme.

It is also recommended that hardship areas be reviewed with a view to incentivize teachers in those regions to enhance their retention.

#### **4.1.3 Teacher Professionalism and Integrity**

The Commission expects teachers to maintain high standards of professionalism. However, issues of professional misconduct such as absenteeism, desertion of duty and immoral behavior remain a challenge in the service since the cumulative effect is the reduction of teacher-learner contact hours.

It is recommended that a multi-sectoral approach be established to mobilise resources for capacity building, rehabilitation and strengthening the Teacher Induction, Mentorship and Coaching (TIMEC) programme for improved results.

### **4.2 Emerging Issues**

#### **4.2.1 Integration of ICT in Teaching and Learning**

The 21st Century teacher is expected to embrace ICT in teaching and learning. The technology space is changing rapidly and learners are more adept to technology resulting to higher expectations. There are also new methodologies of curriculum delivery that make use of technology such as remote learning. Teachers are expected to be competent in the use of ICT to deliver the curriculum.

Additionally, teachers require to be constantly innovative and continuously update their skills and knowledge. This calls for more investment in modern technology to equip teachers on emerging trends in education.

It is recommended that the Ministry of ICT and Digital Economy take a lead role in developing relevant infrastructure and regulation on integration of ICT in teaching and learning. It is further recommended that relevant stakeholders support the government and the Commission initiatives to build the capacity of teachers.



#### **4.2.2 Mental Health issues among teachers**

According to the Task Force of Mental Health report, an estimated one in every ten people in Kenya suffer from a common mental disorder. In the Commission, one in every four employees seeking out-patient services exhibits a mental health disorder. The Commission has noted with concern that a number of employees with mental health-related cases has been on the rise affecting the quality of curriculum delivery. To this end, the Commission has continued to liaise with its stakeholders and partners in sensitizing its employees on mental health illness. The Commission has also enhanced employees' medical schemes to facilitate better attention of mental illness related cases.

# CHAPTER FIVE

## AUDITED FINANCIAL STATEMENTS

The Commission's approved budget for the Financial Year 2021/2022 was Kshs 290.834 billion of which Kshs 290.319 billion was meant for the recurrent expenditure while Kshs 515.1 million was for the development expenditure. The Commission's actual expenditure for the period was Kshs 288.952 billions of which Kshs 286.687 billion was spent on compensation to employees, Kshs.1.739 billion on use of goods and Kshs 206.455 million on acquisition of assets. SEQIP expenditure for the year was Kshs 317 million. The overall absorption rate for the period on recurrent expenditure was 99% while that of development expenditure was 70%.

### 5.1 Statement of Entity Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 (PFMA, 2012) and Section 40 of the Teachers Service Commission Act, 2012 requires that, at the end of each financial year, the accounting officer for TSC 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, 2022. 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 30th June, 2022, 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.



## Approval of the financial statements

The Commission's financial statements were approved and signed by the Accounting Officer on 22nd September, 2022.



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 22-09-2022



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372


Date: 22-09-2022

## 5.2 Extracts of Audited Financial Statements

### 5.2.1 Statement of Receipts And Payments For The Year Ended 30 June 2022

RECEIPTS		JUNE 30TH	JUNE 30TH
	Note	2022	2021
		KShs	KShs
Exchequer releases – Recurrent	1A	288,404,467,790	274,402,784,137
Exchequer releases - Development	1B	274,720,718	-
Proceeds from Sale of Non-Financial Assets	2	7,036,600	400,000
Other Receipts	3	725,595,194	646,154,688
<b>TOTAL REVENUES</b>		<b><u>289,411,820,302</u></b>	<b><u>275,049,338,825</u></b>
<b>PAYMENTS</b>			
Compensation of Employees	4	286,687,983,132	274,201,344,412
Use of goods and services (Recurrent)	5	1,739,822,652	763,764,040
Use of goods and services (SEQIP)	6	317,841,547	97,300,033
Acquisition of Assets	7	206,455,687	199,465,484
<b>TOTAL PAYMENTS</b>		<b><u>288,952,103,018</u></b>	<b><u>275,261,873,969</u></b>
<b>SURPLUS/DEFICIT</b>		<b><u>459,717,284</u></b>	<b><u>(212,535,144)</u></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 22nd September, 2022 and signed by:

  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY

Date: 22-09-2022

  
 CPA. CHEPTUMO AYABEI  
 DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022

## 5.2.2 Statement of Assets And Liabilities as at 30 June 2022

	Note	JUNE 30TH	JUNE 30TH
		2022	2021
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	1,750,770,936	1,302,670,081
Cash Balances	8B	41	1,551
<b>Total Cash And Cash Equivalents</b>		<b>1,750,770,977</b>	<b>1,302,671,632</b>
Accounts Receivables	9	852,488,748	867,537,157
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,603,259,725</b>	<b>2,170,208,789</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables	10	433,128,747	459,795,095
<b>NET FINANCIAL ASSETS</b>		<b><u>2,170,130,978</u></b>	<b><u>1,710,413,694</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	1,710,413,694	1,933,416,357
Surplus/Deficit for the year		459,717,284	(212,535,144)
Prior year adjustments	13	-	(10,467,519)
<b>NET FINANCIAL POSITION</b>		<b><u>2,170,130,978</u></b>	<b><u>1,710,413,694</u></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 22nd September, 2022 and signed by:

  
 DR NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY

Date: 22-09-2022

  
 CPA. CHEPTUMO AYABEI  
 DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022



### 5.2.3 Statement of Cash Flows for the Year Ended 30 June 2022

	Note	JUNE 30TH	JUNE 30TH
		2022	2021
		KShs	KShs
<b>Cash Flows from Operating Activities</b>			
Receipts for operating income			
Exchequer releases - Recurrent	1A	288,404,467,790	274,402,784,137
Exchequer releases - Development (SEQIP)	1B	274,720,718	-
Other Revenues	3	725,595,194	646,154,688
		<b>289,404,783,702</b>	<b>275,048,938,825</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	286,687,983,132	274,201,344,412
Use of goods and services	5	1,739,822,652	763,764,040
SEQIP Expenses	6	317,841,547	97,300,033
		<b>288,745,647,331</b>	<b>275,062,408,485</b>
<b>Adjusted for:</b>			
Changes in receivables	14	15,048,409	(20,309,876)
Changes in payables	15	(26,666,348)	2,265,087
Prior year adjustments	13	-	(10,467,519)
<b>Net cash flows from operating activities</b>		<b><u>647,518,432</u></b>	<b><u>(41,981,968)</u></b>
<b>Cashflows From Investing Activities</b>			
Proceeds from Sale of Assets	2	7,036,600	400,000
Acquisition of Assets	7	(206,455,687)	(199,465,484)
<b>Net cash flows from Investing Activities</b>		<b><u>(199,419,087)</u></b>	<b><u>(199,065,484)</u></b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>448,099,345</b>	<b>(241,047,452)</b>
Cash and cash equivalent at beginning of the Year		1,302,671,632	1,543,719,084
<b>Cash and cash equivalent at end of the Year</b>		<b><u>1,750,770,977</u></b>	<b><u>1,302,671,632</u></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 22nd September, 2022 and signed by



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 22-09-2022



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022



#### 5.2.4 Summary Statement of Appropriation: Recurrent and Development Combined

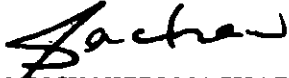
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Exchequer releases (Recurrent)	280,542,000,000	9,032,296,774	289,574,296,774	288,404,467,790	1,169,828,984	100%
Exchequer releases (Development)	645,100,000	(150,000,000)	495,100,000	274,720,718	220,379,282	55%
Other Receipts - Collected as AIA	517,000,000	248,000,000	765,000,000	732,631,794	32,368,206	96%
<b>TOTAL RECEIPTS</b>	<b>281,704,100,000</b>	<b>9,130,296,774</b>	<b>290,834,396,774</b>	<b>289,411,820,302</b>	<b>1,422,576,472</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	279,196,000,000	9,073,286,774	288,269,286,774	286,687,983,132	1,581,303,642	99%
Use of goods and services	1,551,000,000	99,010,000	1,650,010,000	1,739,822,652	(89,812,652)	105%
Use of goods and services (SEQIP)	600,000,000	(150,000,000)	450,000,000	317,841,547	132,158,453	71%
Acquisition of Assets	357,100,000	108,000,000	465,100,000	206,455,687	258,644,313	44%
<b>TOTAL PAYMENTS</b>	<b><u>281,704,100,000</u></b>	<b><u>9,130,296,774</u></b>	<b><u>290,834,396,774</u></b>	<b><u>288,952,103,018</u></b>	<b><u>1,882,293,756</u></b>	

#### Commentary on significant under-utilisation/over-utilisation

- The under absorption at 44% of the budget Acquisition of Assets was due to the rigorous procurement processes for construction of Kilifi and Machakos county offices.

- ii. The under-utilisation at 71% for SEQIP resulted from reduced project activities occasioned by the interruption of the school calendar due to the Covid-19 pandemic.

The entity financial statements were approved on 22nd September, 2022 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 22-09-2022



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022



## 5.2.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Exchequer releases	280,542,000,000	9,032,296,774	289,574,296,774	288,404,467,790	1,169,828,984	100%
Other Receipts - Collected as AIA	517,000,000	228,000,000	745,000,000	712,631,794	32,368,206	96%
<b>TOTAL RECEIPTS</b>	<b><u>281,059,000,000</u></b>	<b><u>9,260,296,774</u></b>	<b><u>290,319,296,774</u></b>	<b><u>289,117,099,583</u></b>	<b><u>1,202,197,191</u></b>	
<b>PAYMENTS</b>						
Compensation of Employees	279,196,000,000	9,073,286,774	288,269,286,774	286,687,983,132	1,581,303,642	99%
Use of goods and services	1,551,000,000	99,010,000	1,650,010,000	1,739,822,652	(89,812,652)	105%
Acquisition of Assets	312,000,000	88,000,000	400,000,000	188,041,321	211,958,679	47%
<b>TOTAL PAYMENTS</b>	<b><u>281,059,000,000</u></b>	<b><u>9,260,296,774</u></b>	<b><u>290,319,296,774</u></b>	<b><u>288,615,847,105</u></b>	<b><u>1,703,449,669</u></b>	

**Commentary on significant under-utilization/over-utilization**

- i. The under absorption at 47% of Acquisition of the fixed assets budget was as a result of the rigorous procurement processes.

The entity financial statements were approved on 22nd September, 2022 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 22-09-2022



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022

## 5.2.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer releases	645,100,000	(150,000,000)	495,100,000	274,720,718	220,379,282	55%
Other Receipts - Collected as AIA	-	20,000,000	20,000,000	20,000,000	-	100%
<b>TOTAL RECEIPTS</b>	<b>645,100,000</b>	<b>(130,000,000)</b>	<b>515,100,000</b>	<b>294,720,718</b>	<b>220,379,282</b>	
PAYMENTS						
Use of goods and services (SEQIP)	600,000,000	(150,000,000)	450,000,000	317,841,547	132,158,453	71%
Acquisition of Assets	45,100,000	20,000,000	65,100,000	18,414,366	46,685,634	28%
<b>TOTAL PAYMENTS</b>	<b>645,100,000</b>	<b>(130,000,000)</b>	<b>515,100,000</b>	<b>336,255,913</b>	<b>178,844,087</b>	

**Commentary on significant under-utilisation/over-utilisation**

The under absorption at 28% of the budget Acquisition of Assets was due to the rigorous procurement processes for construction of Kilifi and Machakos county offices.

The under-utilisation at 71% for SEQIP resulted from reduced project activities occasioned by the interruption of the school calendar due to the Covid-19 pandemic.



The entity financial statements were approved on 22nd September, 2022 and signed by:



DR. NANCY NJERI MACHARIA, CBS  
COMMISSION SECRETARY

Date: 22-09-2022



CPA. CHEPTUMO AYABEI  
DIRECTOR (FINANCE AND ACCOUNTS)

ICPAK MEMBER NUMBER: 8372

Date: 22-09-2022

## 5.2.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs			Kshs	
<b>Teacher Resource Management</b>	282,212,079,270			280,888,583,851	1,323,495,419
Teacher Management- Primary	179,879,588,723			178,858,412,167	1,021,176,556
Teacher management - Secondary	98,659,823,231			98,357,504,368	302,318,863
Teacher management - Tertiary	3,672,667,316			3,672,667,316	-
<b>Governance and Standards</b>	1,010,988,115			1,025,528,058	(14,539,943)
Quality assurance and standards	1,737,973			1,620,350	117,623
Teacher professional development	8,604,307			5,668,644	2,935,663
Teacher capacity development	1,000,645,835			1,018,239,064	(17,593,229)
<b>General Administration, Planning and Support Services</b>	7,611,329,389			7,014,016,857	597,312,532
Policy, Planning and Support Service	7,123,799,807			6,584,155,093	539,644,714
Field Services	184,327,428			265,589,389	(81,261,961)
Automation of TSC Operations	303,202,154			164,272,374	138,929,780

## **5.3 SIGNIFICANT ACCOUNTING POLICIES**

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

### **5.3.1 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.

### **5.3.2 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 Development (PRIEDE) project - Component 2: Sub component 2.2
- iii. TSC-KENYA GPE COVID 19 Project

### **5.3.3 Reporting Currency**

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission and all values are rounded to the nearest one thousand Kenya Shillings.

### **5.3.4 Significant Accounting Policies**

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



### **5.3.5 Recognition of Receipts**

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

#### **i. Transfers from the Exchequer**

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

#### **ii. External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Commission.

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

#### **iii. Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from 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.

### **5.3.6 Recognition of payments**

The Commission recognises all payments when the event occurs and the related cash has actually been paid out by the Commission.

#### **iv. Compensation of Employees**

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

#### **v. 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.

## **vi. Acquisition of Fixed Assets**

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

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

## **vii. 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

### **(a.) 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.

### **(b.) 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.

**(c.) 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.

**(d.) Pending Bills**

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

**(e.) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1st July 2021 to 30th June 2022 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.

**(f.) Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.



**(g.) Prior Period Adjustment**

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

**(h.) Related Party Transactions**

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

**5.4 NOTES TO THE FINANCIAL STATEMENTS**

1A EXCHEQUER RELEASES - RECURRENT	JUNE 30TH	JUNE 30TH
	2022	2021
	KShs	KShs
<b>Description and reference of the transfer</b>		
Total Exchequer Releases for quarter 1	72,660,056,828	67,452,943,707
Total Exchequer Releases for quarter 2	72,011,571,856	65,143,302,017
Total Exchequer Releases for quarter 3	65,775,589,384	65,269,649,802
Total Exchequer Releases for quarter 4	77,957,249,722	76,536,888,611
<b>TOTAL</b>	<b><u>288,404,467,790</u></b>	<b><u>274,402,784,137</u></b>
<b>1B EXCHEQUER RELEASES - DEVELOPMENT</b>		
Total Exchequer Releases for quarter 1	-	-
Total Exchequer Releases for quarter 2	2,344,500	-
Total Exchequer Releases for quarter 3	156,766,614	-
Total Exchequer Releases for quarter 4	115,609,604	-
<b>TOTAL</b>	<b><u>274,720,718</u></b>	<b><u>≡</u></b>

Exchequer releases under development budget comprise of Kshs 2,344,500 for Construction of Kilifi County office and Kshs 272,376,218 for SEQIP project.

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
Receipts from Sale of Motor Vehicles	7,036,600	400,000

<b>TOTAL</b>	<b><u>7,036,600</u></b>	<b><u>400,000</u></b>
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Kshs 7,036,600 relate to amount received from disposal of motor vehicle Reg. No GKB 624S at Kshs 5,600,000, GKA 819X at Kshs 515,600 and GKB 498D at Kshs 921,000

<b>3 OTHER REVENUES</b>		
	<b>JUNE 30TH</b>	<b>JUNE 30TH</b>
	<b>2022</b>	<b>2021</b>
	<b>KShs</b>	<b>KShs</b>
Interest Received	19,671,683	9,295,044
Rental Income- collected as AIA	7,300,875	4,998,152
Commission on Third parties - Collected as AIA	631,708,333	587,246,060
Other receipts- collected as AIA	66,914,303	44,615,432
<b>TOTAL</b>	<b><u>725,595,194</u></b>	<b><u>646,154,688</u></b>

<b>4 COMPENSATION OF EMPLOYEES</b>		
Basic Salaries - Permanent Employees	185,788,265,979	176,492,231,020
Basic Pay - Contractual Employees	1,415,267,368	2,416,413,998
Personal Allowances paid as part of Salary	83,047,910,365	80,489,502,561
Personal Allowances paid as Reimbursements	66,522,867	96,042,901
Employer Contributions to National Social Security Schemes	9,776,555	10,259,992
Employer contribution to staff pension scheme	563,788,060	880,282,869
Employer Contributions to Medical insurance Schemes	15,796,451,938	13,816,611,071
<b>TOTAL</b>	<b><u>286,687,983,132</u></b>	<b><u>274,201,344,412</u></b>

<b>5 USE OF GOODS AND SERVICES (RECURRENT)</b>	<b>JUNE30TH 2022</b>	<b>JUNE 30TH 2021</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, Supplies and Services	27,995,996	22,032,545
Communication, Supplies and Services	31,465,431	17,353,294
Domestic Travel and Subsistence, and Other Transportation Costs	177,045,876	65,694,981



Foreign Travel and Subsistence, and other transportation costs	35,410,979	-
Printing , Advertising and Information Supplies and Services	6,339,964	6,782,010
Rentals of Produced Assets	51,044,297	33,500,421
Training Expenses	1,018,506,840	419,677,670
Hospitality Supplies and Services	30,300,971	20,001,504
Insurance Costs	156,993,158	47,793,308
Specialized Materials and Supplies	3,856,750	6,028,288
Office and General Supplies and Services	7,099,072	4,509,962
Fuel Oil and Lubricants	65,735,378	25,894,943
Other Operating Expenses	51,774,451	56,573,381
Routine Maintenance - Vehicles	55,246,025	23,833,593
Routine Maintenance - Other Assets	21,007,463	14,088,140
<b>Total</b>	<b><u>1,739,822,652</u></b>	<b><u>763,764,040</u></b>
<b>6 USE OF GOODS AND SERVICES (SEQIP)</b>		
Communication, Supplies and Services	136,000	23,805,474
Domestic travel and subsistence	189,936,676	13,729,150
Foreign Travel and Subsistence	3,705,315	-
Printing , Advertising and Information Supplies and Services	1,764,000	-
Training Expenses	118,538,728	54,474,500
Hospitality Supplies and Services	83,500	-
Office and General Supplies and Services	-	3,912,990
Fuel Oil and Lubricants	2,063,760	393,164
Other Operating Expenses	1,613,568	979,255
Routine maintenance – vehicles and other transport equipment	-	5,500



<b>TOTAL</b>		<b>317,841,547</b>	<b>97,300,033</b>
<b>7 ACQUISITION OF ASSETS</b>			
		<b>JUNE 30TH</b>	<b>JUNE 30TH</b>
		<b>2022</b>	<b>2021</b>
		<b>KShs</b>	<b>KShs</b>
Construction of Building		18,414,366	20,377,677
Refurbishment of Buildings		4,181,310	19,831,975
Purchase of Motor Vehicles		39,984,400	-
Purchase of Office Furniture and General Equipment		10,679,839	35,160,944
Purchase of Specialized Plant, Equipment and Machinery		133,195,772	124,094,888
<b>TOTAL</b>		<b>206,455,687</b>	<b>199,465,484</b>
<b>8A Bank Accounts</b>		<b>JUNE 30TH</b>	<b>JUNE 30TH</b>
<b>Name of Bank, Account No. &amp; currency</b>	<b>Type of Account</b>	<b>2022</b>	<b>2021</b>
National Bank of Kenya- Secretariat A/C No.01001005707400, KShs	Recurrent	15,779,783	15,778,723
National Bank of Kenya- Teachers A/C No.01001000905000, KShs	Recurrent	262,946,218	394,723,030
Central Bank of Kenya, 1000181117, KShs	Recurrent	3,687,771	249,512
Central Bank of Kenya-PRIEDE A/C No. 1000291133, KShs	Project	-	3,393,670
Central Bank of Kenya-SEQIP A/C No. 1000370882, KShs	Project	47,357,368	73,520,235
Central Bank of Kenya-TSC-KENYA GPE COVID 19 Project A/C No. 1000469797, KShs	Project	-	8,942,550
National Bank of Kenya- TSC Car & Mortgage/Fixed Deposit A/C No.01098083109301, KShs	Car & Mortgage	520,999,796	806,062,361

National Bank of Kenya- Teachers Registration Fees A/C No.0100100050001, KShs	Revenue	-	-
National Bank of Kenya, 1000182172, Call Deposit Kes – TSC	Deposits	900,000,000	-
<b>TOTAL</b>		<b><u>1,750,770,936</u></b>	<b><u>1,302,670,081</u></b>

<b>8B CASH IN HAND</b>	<b>JUNE 30<sup>TH</sup></b>	<b>JUNE 30<sup>TH</sup></b>
	<b>2022</b>	<b>2021</b>
<b>Location and Currency</b>	<b>KShs</b>	<b>KShs</b>
Teachers Service Commission HQS – Held in domestic currency	41	1,551
<b>TOTAL</b>	<b><u>41</u></b>	<b><u>1,551</u></b>

<b>9 Accounts Receivables</b>	<b>JUNE 30<sup>TH</sup> 2022</b>	<b>JUNE 30<sup>TH</sup> 2021</b>
Government Imprests	3,769,855	11,013,028
Domestic Debtors & Advances	1,526,741	10,531,875
County Disbursements	67,156,978	475,068,169
Mortgage Loan Advances	304,734,248	-
Salary Overpayment	466,892,922	-
Other Receivables	8,408,004	370,924,085
<b>TOTAL</b>	<b><u>852,488,748</u></b>	<b><u>867,537,157</u></b>

Included in the Other Receivables of Kshs. 370,924,085 in 2020/2021 financial year is Kshs. 352,853,153 relating to Salary Overpayment

<b>10 Accounts Payables</b>		
AP Liabilities A/cs	-	8,409,042
Clearance Account	399,616,822	405,647,139
Inter-Ministerial Agency Accounts	33,511,925	45,738,914
<b>TOTAL</b>	<b><u>433,128,747</u></b>	<b><u>459,795,095</u></b>



**11 BALANCES BROUGHT FORWARD - ACCUMULATED FUND**

Opening Balance - Bank	1,302,670,081	1,543,695,633
Opening Balance - Cash in hand	1,551	23,451
Opening Balance - Accounts Receivables	867,537,157	847,227,280
Opening Balance - Accounts payables	(459,795,095)	(457,530,007)
<b>TOTAL</b>	<b><u>1,710,413,694</u></b>	<b><u>1,933,416,357</u></b>

**12 RELATED PARTY DISCLOSURES**

	JUNE 30TH	JUNE 30TH
	2022	2021
	KShs	KShs
Transfer from Ministry of Education (PRIEDE Project)	-	99,868,709
Transfer from Ministry of Education (TSC Kenya GPE COVID 19 Project)	-	200,000,000
<b>TOTAL</b>	<b>-</b>	<b><u>299,868,709</u></b>

**13 PRIOR YEAR ADJUSTMENTS**

	2021/2022			2020/2021		
	Balance b/f 2021/2022 as per audited financial statements	Adjustments in 2021/2022 relating to prior periods	Adjusted Balance b/f 2021/2022	Balance b/f 2020/2021 as per audited financial statements	Adjustments in 2020/2021 relating to prior periods	Adjusted b/f 2020/2021
	KShs	KShs	KShs	KShs	KShs	KShs
Bank	1,302,670,081	-	1,302,670,081	1,543,695,633		1,543,695,633
Cash	1,551	-	1,551	23,451		23,451
Receivables	867,537,157	-	867,537,157	847,227,280	10,467,519	836,759,761
Payables	(459,795,095)	-	(459,795,095)	(457,530,007)		(457,530,007)
<b>TOTAL</b>	<b><u>1,710,413,694</u></b>	<b>-</b>	<b><u>1,710,413,694</u></b>	<b><u>1,933,416,357</u></b>	<b><u>10,467,519</u></b>	<b><u>1,922,948,838</u></b>



<b>14</b>	<b>(INCREASE)/ DECREASE IN RECEIVABLE</b>		
	Receivables as at 1st July	867,537,157	847,227,279
	Receivables as at 30th June	852,488,748	867,537,157
	<b>(Increase)/ Decrease in Receivables</b>	<b><u>15,048,409</u></b>	<b><u>(20,309,876)</u></b>
<b>15</b>	<b>INCREASE/ (DECREASE) IN ACCOUNTS PAYABLE</b>		
	Payables as at 1st July	459,795,095	457,530,008
	Payables as at 30th June	433,128,747	459,795,095
	<b>(Increase)/ Decrease in Payables</b>	<b><u>(26,666,348)</u></b>	<b><u>2,265,087</u></b>

## 5.5 OTHER IMPORTANT DISCLOSURES


### 5.5.1 PROPERTY PLANTS AND EQUIPMENTS (PPE) SCHEDULE 2021/2022

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	2020/2021	2021/2022	2021/2022	2021/2022
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	1,000,000,000	-	-	1,000,000,000
Construction of Buildings	1,229,272,747	18,414,366	-	1,247,687,113
Refurbishment of Buildings	100,230,857	4,181,310	-	104,412,167
Transport Equipment	962,697,420	39,984,400	16,114,250	986,567,570
Office Furniture and General Equipment	502,635,533	10,679,839	-	513,315,372
Specialized Plant, Equipment and Machinery	970,112,293	133,195,772	-	1,103,308,065
<b>TOTAL</b>	<b><u>4,764,948,850</u></b>	<b><u>206,455,687</u></b>	<b><u>16,114,250</u></b>	<b><u>4,955,290,287</u></b>

Kshs 16,114,250 relate to historical cost of Kshs 7,958,000, Kshs 3,266,250 and Kshs 4,890,000 of three (3) motor vehicles Reg. No. GKB 624S, GKA 819X and GKB 498D respectively disposed during financial year 2021/2022.

  
 DR. NANCY NJERI MACHARIA, CBS  
 COMMISSION SECRETARY

Date: 22-09-2022

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

Date: 22-09-2022







