



REPUBLIC OF KENYA

MINISTRY OF EDUCATION

*Certificate and Report of the Controller  
and Auditor-General*

*on the Accounts of the*

*Teachers Service Commission*

*for the Year ended 31st December, 1968*

One Shilling -1973

*Certificate and Report of the Controller  
and Auditor-General*

*on the Accounts of the*

*Teachers Service Commission*

*for the Year ended 31st December, 1969*



CERTIFICATE OF THE CONTROLLER AND AUDITOR-GENERAL ON THE ACCOUNTS OF  
THE TEACHERS SERVICE COMMISSION

I have examined the attached Statement of Receipts and Payments and the Balance Sheet. I have obtained all the information and explanations that I have required and I certify, as a result of my audit, that in my opinion the Statement of Receipts and Payments and the Balance Sheet reflect a true and fair view of the transactions of the Teachers Service Commission, subject to the following comments:—

- (a) In accordance with Legal Notice No. 21 of 1967, the Teachers Service Commission should have become operative with effect from 23rd January, 1967. For the period January to July, 1967, however, the Ministry of Education spent Sh. 160,063.25 on behalf of the Commission. This expenditure is not reflected in the Commission's Accounts.
- (b) I have not been able to verify the correctness of the amount of Sh. 69,550.45 appearing in the schedule of sundry creditors as returned salaries since no verifiable records relating thereto were maintained.
- (c) Depreciation on permanent equipment has not been taken into account and the figure of Sh. 49,762.30 in the balance sheet represents the actual cost of the equipment.

Nairobi,  
13th March, 1970.

D. G. NJOROGI,  
*Controller and Auditor-General.*

TEACHERS SERVICE COMMISSION  
INCOME AND EXPENDITURE ACCOUNT FOR TWELVE MONTHS ENDING 31ST DECEMBER, 1969

EXPENDITURE				INCOME
	KSh.	cts.	KSh.	cts.
PERSONAL EMOLUMENTS:				
Secondary Maintained	28,082,746	15		
Secondary Assisted .. .. .	4,872,268	50		
Technical Schools .. .. .	2,943,114	65		
Teacher Training Colleges	6,493,683	60		
Special Schools	934,348	60		
Primary Schools .. .. .	121,919	00		
Kenya Institute of Education	309,608	65		
			43,757,689	15
STAFF SECRETARIAT			991,254	20
LOCAL TRANSPORT AND TRAVELLING (Including KSh. 4,000 Vehicle Replacement Fund)			87,554	65
OFFICE EXPENSES:				
Telephone charges	20,787	75		
Postages and Telegrams.	20,921	60		
Printing	7,281	00		
Advertisement	4,530	50		
Office Supplies and Stationery .. .. .	18,248	50		
Incidentals .. .. .	4,475	40		
			76,244	75
OTHER CHARGES:				
Bank Commission on Up-Country Cheques	12	45		
Interest charged on Bank Overdraft .. .. .	3,308	50		
Office Rent	124,770	05		
Maintenance, Repairs and Improvements	15,066	05		
Electricity and Water Conservancy	6,980	25		
Staff Medical Aid Scheme	2,740	00		
Entertainment Expenses	1,495	35		
Depreciation (Accumulated) Expenses	6,299	35		
			160,672	00
EXCESS OF INCOME OVER EXPENDITURE			609,484	70
			45,682,899	45
				45,682,899 45

Z. MWANGI,  
*Chairman,*  
*Teachers Service Commission*  
24th April, 1971.

J. M. G. MUHORO,  
*Secretary,*  
*Teachers Service Commission*  
24th April, 1971.

J. G. NDEGWA,  
*Finance Officer,*  
*Teachers Service Commission*  
24th April, 1971.

TEACHERS SERVICE COMMISSION  
BALANCE SHEET AS AT 31ST DECEMBER, 1968

LIABILITIES		ASSETS			
	KSh. cts.	KSh. cts.		KSh. cts.	KSh. cts.
Excess of Income over Expenditure		910,708 30	FIXED ASSETS (AT COST)		
VEHICLE REPLACEMENT FUND:			Permanent Equipment		49,762 30
Amount transferred during the period	4,000 00		CURRENT ASSETS:		
Add: Interest to date	21 10	4,021 10	SUNDRY DEBTORS:		
SUNDRY CREDITORS:			1. M/s J. A. Story and Partners, Nairobi	130 40	
1. Ministry of Education—(1) Registration Fee	9,552 00		2. Transcandia Ltd., Nairobi	104 30	
(2) Provident Fund	435 50	9,987 50	3. Assisted Secondary Schools	222,740 60	
2. Sundries		208,386 90	4. Assisted Primary Schools	405,104 20	
			5. Medical Aid Scheme	780 00	
			6. Court Attachment	713 95	
			7. Christian Industrial Training Centre	1,380 00	
			8. Correspondence Course Unit	6,925 00	637,878 45
			CASH AND BANK BALANCES:		
			Barclays Bank D.C.O.—Savings A/C 2765	94,386 60	
			Housing and Finance Corporation Savings No.		
			A/C 422426	4,021 10	
			Barclays Bank—Current A/C.	341,527 45	
			Cash on Hand	5,527 90	445,463 05
		1,133,103 80			1,133,103 80

Z. MWANGI,  
*Chairman,*  
*Teachers Service Commission*  
28th January, 1970.

J. M. G. MUHORO,  
*Secretary,*  
*Teachers Service Commission*  
27th January, 1970.

J. E. CAWLEY,  
*Finance Officer,*  
*Teachers Service Commission*  
22nd February, 1969.

TEACHERS SERVICE COMMISSION

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1ST JULY, 1967 TO 31st DECEMBER, 1968

EXPENDITURE		INCOME	
	KSh. cts.	KSh. cts.	KSh. cts.
PERSONAL EMOLUMENTS:			
Secondary Maintained	35,437,539 50		Grant-in-Aid—Ministry of Education
Secondary Assisted	4,874,147 35		Interest
Technical Education	2,409,255 55		20 % Reimbursement—Secondary Assisted
Teacher Training Colleges	8,481,388 15		
Special Schools	1,203,727 55		
Primary Schools	228,855 90		
Kenya Institute of Education	424,738 20		
		53,059,652 20	
STAFF SECRETARIAT .. ..		1,013,649 30	
LOCAL TRANSPORT AND TRAVELLING (Includes Sh. 4,000 for Vehicle Replacement) ..		53,949 40	
OFFICE EXPENSES:			
Telephone Charges	26,879 05		
Postages and Telegrams	18,464 60		
Printing	11,857 80		
Advertisement	2,717 00		
Incidental Expenses	4,836 60		
Office Supplies and Stationery	61,774 35		
		126,529 40	
OTHER CHARGES:			
Office Rent	135,574 00		
Electricity and Water Conservancy	2,503 90		
Repairs, Maintenance and Improvements	22,987 65		
Entertainment Expenses	879 15		
Staff Medical Aid Scheme	2,302 00		
Miscellaneous—Bank Charges	682 05		
		164,928 75	
Excess Income over Expenditure		910,708 30	
		55,329,417 35	55,329,417 35

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28th January, 1970.

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