

Latest TSC Interview Questions, Answers and Guiding Notes

By Media Team @Educationnewshub.co.ke

TSC INTERVIEW AREAS

The Commission has developed a new interview score sheet for promotions. The following areas are tested and a candidate must score 50% and above in order to be deployed.

The interview areas and maximum marks to be awarded:

A). ADMINISTRATIVE ABILITIES IN THE CURRENT ASSIGNMENT

- i). Achievements– **10 marks**
- ii). Co-curricular achievements- **8 marks**
- iii). Participation in Education affairs- **5 marks**
- iv). Knowledge on the formation, members and functions of BOG and PTA- **5 marks**
- v)Role of the sponsor- **2 marks**

SUB-TOTAL: 30 marks

B). KNOWLEDGE OF EDUCATION ISSUES ESPECIALLY TRENDS IN THE POST INDEPENDENCE PERIOD

- i). Knowledge of all Education Commissions– **3mks**
- ii). Purpose for formation of such Commissions or working parties- **3 marks**
- iii). Their respective recommendations- **3 marks**
- iv). Adoptions/implementation- **3 marks**

SUB-TOTAL: 12 marks



C). KNOWLEDGE OF CURRICULUM DEVELOPMENT, IMPLEMENTATION AND EVALUATION**I). Curriculum Development**

- i). Structure of Kenya Institute of Education- **3 marks**
- ii). Function of Kenya Institute of Education– **3 marks**
- iii). Current trends in the curriculum- **5 marks**

II). Implementation

- i). Structure and function of Teachers Service Commission- **5 marks**
- ii). Functions and structure of MOEST – Inspection and Directorate: **4 marks**

III). Evaluation

- i). Membership of Kenya National Examination Council- **3 marks**
- ii). Relationship between TSC, MoE/MoST, KNEC and KIE– **5 marks**

SUB TOTAL: 28 marks**D). LEGAL FRAME WORK IN EDUCATION**

- i). Teachers Service Commission- **1 mark**
- ii). Education Act- **1 mark**
- ii). Kenya National Examination Council Act– **1 mark**
- iii). Trade and Dispute Act- **1 mark**
- iv). TSC Code of Regulations for teachers- **1 mark**
- v). Schemes of Service for teachers- **1 mark**
- vi). A Manual for Heads of Secondary Schools in Kenya- **1 mark**

SUB-TOTAL: 7marks**E). OTHER EDUCATIONAL ORGANIZATIONS AND INSTITUTIONS (SAGAs)**

- i). Kenya Institute of Education- **2 marks**
- ii). Jomo Kenyatta Foundation– **2 marks**
- iii). Kenya Literature Bureau- **2 marks**
- iv). Kenya Education Staff Institute– **2 marks**



SUB-TOTAL: 8 marks**F). FUNCTIONS OF CENTRAL GOVERNMENT**

- i). Knowledge of the three arms of Government and their interrelationship- **3 marks**
- ii). Legislature; Its function, role of speaker, clerk and sergeant-at-arms- **3 marks**
- iii). Executive; Functions, role of the Permanent Secretaries vis-à-vis Ministers- **3 marks**
- iv). Judiciary; Functions, Structure, Attorney General, Chief justice etc.-**3 marks**

SUB TOTAL 12 marks

G). General Knowledge 3

GRAND TOTAL: 100%**1.What are the national goals of education?**

- To foster nationalism, patriotism and promote national unity.
- To promote social, economic, technological and industrial needs for national development.
- To provide individual development and self-fulfilment.
- To promote social equality and responsibility.
- To promote sound moral and religious values
- To promote international consciousness and a positive attitude towards other nations.
- To promote a positive attitude towards good health and the environment.

2.What is the structure of the Ministry of education?

- Cabinet Secretary,
- 3 Principal Secretaries,
- Director...

3.What is the overall role of the Cabinet Secretary for Education?

- Formulation of policy direction and management of professional functions relating to education.
- Developing and implementing projects and programmes.
- Developing curriculum.
- Initiating training programmes.
- Running examinations.
- Giving grant-in-aid to schools.
- Dealing with audit report
- Admitting and transferring students.
- Dealing with discipline of students.

4. Who publishes for the Ministry of Education? KLB**5. What is the structure of the T.S.C? Chairperson, Deputy, Secretary, Directorate****6. What are the TSC core values?**

- Professionalism
- Customer focus
- Integrity-employees to work in a manner that demonstrates honesty, high moral and ethical standards and commitment to work.
- Innovation-employees to strive to inject new ideas and approaches in the service delivery.
- Team spirit

7. Outline the TSC mission and vision.

Vision to be a transformative teaching service for quality education

Mission to professionalize the teaching service for quality education.

8. What is inscribed in the TSC platform?

The nds

The motor board,

Map of Kenya, black board, the book

9. What are the functions of TSC?

Teachers Service Commission is mandated to perform the following functions:

- to register trained teachers;
- to recruit and employ registered teachers;
- to assign teachers employed by the Commission for service in any public school or institution;
- to promote and transfer teachers;
- to exercise disciplinary control over teachers;
- to terminate the employment of teachers.
- review the standards of education and training of persons entering the teaching service;
- review the demand for and the supply of teachers;
- advise the national government on matters relating to the teaching profession.

10. What empowers T.S.C to carry out its functions?

- The TSC Act (Cap212) of 1967
- The Constitution of Kenya Article 237(2) of 2010

11. What is the role of the secretary T.S.C?

Under the guidance of the Commission, the Secretary will perform the following duties:-



- Execute the decisions of the Commission.
- Be the head of the Secretariat.
- Facilitate, coordinate and ensure execution of the Commission's mandate.
- Advise the Commission on teacher projections to facilitate staffing of learning institutions.
- Advise and make recommendations to the Commission on optimum utilization of available teachers.
- Make recommendations to the Commission on appointment and deployment to administrative posts in educational institutions.
- Ensure maintenance of the register of teachers and be custodian of all records of the Commission.
- Be the Accounting officer of the Commission and ensure proper and diligent implementation of Part IV of the TSC Act and any other written law.
- Ensure staff compliance with the constitution and other laws.
- Be responsible for administration and management of the secretariat resources.
- Promote professionalism in the teaching service.
- Advise the Commission on suitability of persons entering the teaching service.

12. What is the role of KICD?

The Kenya Institute of Curriculum Development (KICD) is mandated to perform the following functions:

- Advise the Government on matters pertaining to curriculum development
- Evaluate, vet and approve, for application in Kenya, any local and foreign curricula and curriculum support materials in relation to the levels of education and training
- Implement the policies relating to curriculum development in basic and tertiary education and training;
- Develop, review and approve programmes, curricula and curriculum support materials that meet international standards for— (i) early childhood care, development and education; (ii) pre-primary education; (iii) primary education; (iv) secondary education; (v) adult, continuing and non-formal education; (vi) teacher education and training; (vii) special needs education; and (viii) technical and vocational education and training.
- Initiate and conduct research to inform curriculum policies, review and development.
- Collect document and catalogue information on curricula, curriculum support materials and innovations to create a data bank and disseminate the information to educational institutions, learners and other relevant organizations
- Print, publish and disseminate information relating to curricula for basic and tertiary education and training
- Collaborate with other individuals and institutions in organizing and conducting professional development programmes for teachers, teacher trainers, quality assurance and standards officers and other officers involved in education and training on curriculum programmes and materials
- Develop disseminate and transmit programmes and curriculum support materials through mass media, electronic learning, distance learning and any other mode of delivering education and training programmes and materials
- Promote equity and access to quality curricula and curriculum support materials
- Offer consultancy services in basic and tertiary education and training
- Incorporate national values, talent development and leadership values in curriculum development
- Receive, consider, develop and review curriculum proposals
- Perform such other function as may be assigned to it under the KICD Act No.4 of 2013 or any other written law.

13.The core functions of the KNEC are to:

- develop national examination tests;
- register candidates for the KNEC examinations;
- conduct examinations and process the results;
- award certificates and diplomas to successful candidates;
- issue replacement certificates and diplomas;
- conduct educational assessment research;
- conduct examinations on behalf of foreign exam boards.
- Also read;

14.What is the composition of the board of Management of a school and how are they chosen?**B.O.M is established under Section 55 of The Basic Education Act 2013.It is composed of;**

- The head of the schools as the secretary of the board,
- 6 persons elected to represent parents or local community in case of County Sec. School
- 1 person nominated by the county board.
- 1 person representing teaching staff elected by teachers.
- 3 representatives of school sponsor
- 1 person to represent special interest group.
- 1 person to represent persons with special needs.
- 1 representative of the student council as an ex-officio.

15 .Differentiate between the roles of the B.O.M and P.A in a School.**BOM-Board of management**

Some of the responsibilities and roles that are expected of this board includes;

- providing oversight on management of the school.
- monitoring curriculum delivery and learning achievement in the school.
- to ensure that the students engage in extra curriculum activities.
- to ensure the competence of the teachers in delivery of the content of the curriculum.
- develop all institutional policies and ensure accountability and prudent use of institutional resources.
- mobilizing resources for the institution development based on agreed strategic planning.
- to promote networking and partnership for the school
- to discuss and approve comprehensive termly and annual reports and forwards them to the county education board (CEB).
- to promote quality education and training for all learners in accordance with the standards set under the education acts, national policies, and county government policies
- to supervise and ensure quality in curriculum implementation and delivery and oversee the conduct of examination and assessments of school.
- to ensure and assure provision of proper and adequate proper physical activities as well as teaching and learning resources in order to create an enabling environment for the school community to perform their duties effectively and achieve set objectives of the institution.

PA – Parent Association

In order to help the school realize its purpose, parents play some important roles. These include,

- Raise money to help both the running and the activities of the school.
- Explain the roles of the school to the community, this is how teachers and community members come to a more harmonious relationship.
- They give their points of view to the teachers concerning academic improvement and moral standards.
- Help head teachers and their staff maintain effective discipline among their students.

16. 16. **Define curriculum, co-curricular and core curriculum**

Curriculum – all planned learning programs that facilitate formal, non-formal and informal learning.

Co-curriculum – voluntary curriculum that includes sport, clubs, student government and school publications.

Core curriculum – the body of knowledge, skills and attitudes expected to be learned by all students, generally related to a set of subjects and learning areas that are common to all students.

17. **Distinguish between formal, non formal and informal curriculum**

Formal curriculum – the curriculum in which there are deliberately organized, planned and written processes in a formally organized learning institution such as a school with organized structures such as classrooms.

Non formal curriculum – refers to any organized, planned and written learning activity that operates outside the formal education system. It emphasizes practical skills and targets particular population group.

Informal or Hidden curriculum – curriculum that constitutes a lifelong process in which people learn from every day experiences which are not necessarily planned or organized.

18. **Give the process of curriculum development.**

KICD has adopted a nine-stage curriculum development model as follows:

- Needs Assessment.
- Conceptualization and policy formulation.
- Curriculum designs.
- Development of syllabuses.
- Development of curriculum support materials.
- Preparation of curriculum implementers.
- Piloting/Phasing.
- National Implementation.
- Monitoring and Evaluation.

19. **What is the difference between curriculum and syllabus?**



Curriculum is all planned learning programs that facilitate formal, non-formal and informal learning while the **syllabus** is a course outline comprising a collection of topics on the same subject matter and a series of statements of what is to be learned within a given time frame. This consists of the content and objectives of the core subjects and optional subjects offered.

20. Give cases of interdiction where a teacher earns half salary.

- Fraudulent payment or excessive payment from public revenues for goods and services.
- Failure to comply with any law or applicable procedures and guidelines relating to procurement.
- Mismanagement of funds or incurring expenditures without planning.
- Any offence involving dishonesty under any written law providing for maintenance or protection of public revenue.

21. Name the different types of leave a teacher is entitled to and how many days in a year is a permanent and pensionable teacher entitled to annual leave?

Maternity Leave

A female teacher is entitled to **90 calendar days** maternity leave from the date of confinement. This leave is exclusive of annual leave. The application for leave should be submitted to the DEO/MEO/DCE through the head of institution at least one month before the leave is due and must have supporting medical documents.

Paternity Leave

A male teacher can apply for paternity leave of up to **15 days** within the period of spouse's maternity leave.

Study leave – with pay

Study leave– without pay

Annual leave

Permanent & pensionable teachers – 30 days with full pay each year.

Temporary or contract teachers – 30 days with full pay each year.

Sick leave

Permanent & pensionable teachers– 3 months with full pay ,another 3 month ½ pay in the calendar year.

Temporary or contract teachers– 1 month full pay another 1 month ½ pay

Compassionate leave



In times of distress such as death, a court case, marital disharmony, arson and serious illness of a member of the family – maximum 15 days in a year.

Special leave

Short duration for teachers who have to travel abroad to participate in seminars or short courses or important events – max. 3 months in a year.

Compulsory leave

30 days with full pay to allow investigations into allegations.

Leave without pay

Special conditions eg accompanying a sick person for more than normal 15 days compassionate leave.

22. 22. When is a teacher given study leave with pay?

- Has worked for the commission for a min. of 5 years
- UT teacher seeking to undertake postgraduate diploma or degree in education.
- A teacher studying in an area of great need as specified in the study leave policy.
- Trained technical teacher admitted to a national polytechnic for a higher National Diploma provided the subject area is in demand in the teaching service.
- Has demonstrated a good record in performance.

23. What are the possible verdicts of interdiction?

A teacher has no offence hence revoke interdiction.

A teacher has committed an offence that does not warrant removal hence;

- Warning in writing.
- Surcharge
- Suspension not exceeding 6 months without pay.
- Retire in the public interest
- Referred for medical evaluation by Director of Medical Services.
- A teacher has committed an offence hence dismissal and deregistered.

23. Differentiate between interdiction and suspension.

Suspension – Temporary prohibition of a teacher from exercising his/her functions as a teacher pending determination of his/her disciplinary case.

Interdiction – removal of a teacher from service in accordance with regulation 153 of the TSC Code.

24a). What are the interdiction cases where a teacher does not earn any money?



- Chronic absenteeism
- Desertion of duty
- Having been jailed
- Misappropriation/mismanagement of public funds.
- Fraudulent claims & receipt of funds.
- Use of false certificates.
- Forgery, impersonation, collusion & immoral behavior.

1. b) Offences that can lead to removal from the register

- Immoral behavior with or towards a learner
- Obtaining registration fraudulently
- Conviction of any offence against a learner or fellow member of staff
- Involvement in forgery, impersonation/or presenting false documents to the commission
- Mismanagement/misappropriation/embezzlement of public funds
- Theft of school property
- Incitement

1. c) Offences that can lead to dismissal from employment

- Negligence of duty
- Lateness to duty
- Chronic absenteeism
- Desertion
- Incitement
- Insubordination
- Failure to proceed on transfer
- Teaching without teaching certificate
- Proceeding on transfer without formal release
- Proceeding for assignments not organized by the commission without formal release.
- Failure to release a teacher to proceed on a transfer.
- Failure to forward correspondence by to and from TSC
- Failure to hand and take an institution upon transfer
- Failure to submit probation report in respect of newly recruited teacher at the expiry the probation period.
- Excluding a teacher from the teaching time table without authority from TSC
- Pecuniary embarrassment like failure to honour financial obligations

1. d) Meaning of offences

2. i) Infamous conduct-Acts that undermine status accorded to the teaching profession such as

- Drunkenness
- Fighting
- Conduct or behavior which contradicts the spirit and tenor of chapter six of the constitution 2010
- Forgery-presentation of false documents to the commission/ or its agents

1. ii) Mismanagement involves;

- Misappropriation an embezzlement of public funds
- Loss of public fund through negligence
- Failure to account for public funds as provided for in the law

iii) Misrepresentation entails

- Falsifying information
- Impersonation
- Failure to adhere to recruitment guidelines
- Any other act or conduct that is incompatible with the teaching profession

25. What is C.B.E? How is it calculated?

Curriculum Based Establishment – the number of teachers a school need in relation to the number of streams a school has.

It is calculated by considering the minimum lessons a teacher should teach(27) and the subjects offered in the school.

26..Name four education commissions since independence and what were the recommendations of the commissions.

- Ominde commission(1964)
- It reformed the education system inherited from the colonial government to make it responsive to the needs of independent Kenya.
- It proposed an education system to foster national unity and create sufficient human resource for national development
- English became a medium of instruction
- It set the entry age to class one at 6 years.

Bessay Report (1972)

- It recommended changes to the inherited curricular to make it relevant to local needs.

GachathiReport(1976)

- The report focused on redefining Kenya's educational policies and objectives, giving consideration to national unity, economic, social and cultural aspirations of the people of Kenya.

Mackey Report (1981)

- It led to the removal of 'A' level and expansion of other post-secondary training institutions.
- It led to the establishment of Moi University.
- It recommended the stablishment of the 8-4-4 system of education and the commission of High Education (CHE)

Kamungecommission(1988)

- It focused on improving education financing, quality and relevance.
- From this report , the government produced Sessional Paper No 6 on Education & Training for the Next Decade & Beyond.
- This led to the policy of cost sharing in education between the government, parents and community.

Koechcommission(2000)

It recommended Totally Integrated and Quality Education and Training(TIQET) in order to accelerate industrial and technological development.

27. 27. On which grounds can a teacher be retired

- Age
- Public interest- gross misconduct
- Medical/ill health
- Abolition of office

Notice for retire – 3 months

28.Name three types of retirement benefits.

- Pension
- Gratuity
- Work injury benefits

29.What is the deadline for submission of Books of Accounts for auditing?

31st January following year

30. 30. Who is the TSC agent in your school?

The principal

31. Differentiatebetween informal education, formal education and non- formal education

Informal Education:– the truly lifelong process whereby every individual acquires attitudes, values, skills and knowledge from daily experience and the educative influences and resources in his or her environment-from family and neighbours, from work and play, from the marketplace, the library and the mass media...'

Formal Education:– the hierarchically structured, chronologically graded "educational system", running from primary school through the university and including, in addition to general academic studies, a variety of specialized programmes and institutions for full-time technical and professional training.'

Non-Formal Education:– any organized educational activity outside the established formal system-whether operating separately or as an important feature of some broader activity-that is intended to serve identifiable learning clientele and learning.

32.What are the five areas in a lesson observation form?



- Introduction & lesson organization
- Content delivery
- Teaching methods
- Learners involvement & communication
- Classroom management.

33 Name the seven areas enlisted for targets in a TPAD.

- Professional knowledge and practice
- Comprehensive learning environment
- Teacher professional development
- Teacher conduct and professionalism
- Participation in professional leaning community

(KESI)

FREE SECONDARY EDUCATION WORKSHOP FOR PRINCIPALS OF SECONDARY SCHOOLS

Module I

INTRODUCTION TO FINANCIAL MANAGEMENT

PRUDENT FINANCIAL MANAGEMENT PRACTICES IN REGARD TO FREE SECONDARY EDUCATION

Introduction

1. a)

The Ministry of Education launched Free secondary Education (FSE) through its interim guidelines of January 2008. This is part of Basic Education whose component of Free Primary Education (FPE) was initiated in 2003. Through the FSE, government subsidy to schools based on capitation was disbursed and fully operationlized in January 2008. The allocation per student are day secondary education Kshs. 22,244 per child per year.

b)The MOE, therefore expects that sound governance and accountability mechanisms shall be enhanced for greater participation and transparency by all institutions in public resource utilization.

1. Overall Responsibility for Resources Management in Educational Institutions

The management of the resources of a learning institution shall be the responsibility of the head of that institution. The Board of Governors (BOM), the Parents Teachers' Association (PA) or other stakeholder group may lend their support to the head of the institution in respect of resources management but that support does not constitute a change to the primary responsibility.

(d) Accountability of institutions' management

The management of learning institutions shall be accountable to parents, students, the Government and donors as appropriate for the use of the institutions resources.

Definition of Financial Management

The financial management entails

- Planning
- Organising
- Directing
- Coordinating
- Control of all human and non-human resources in the institution.

(The participants to discuss the meaning of the above 5 pillars in a school situation).

The objectives of financial management

- Accountability to stakeholders
- Proper resource management
- Internal decision-making

Financial management in secondary schools is expected to be prudently undertaken and involves the following:

- Planning and budgeting
- Authorization
- Execution
- Recording and reporting

1. i) Planning and Budgeting

It is important that proper planning and budgeting is done by the school to ensure that the scarce resources are utilized in the most economical way and that transparency and accountability is upheld.

Activity – Participants to identify the difference between planning and budgeting.

1. ii) Authorisation



- The budget should be approved by the BOM by October of the preceding year. This should give adequate time for other procedures to be followed.
- Extra levies should be discussed by the BOM and then forwarded to the MOE for approval. Schools should not commence charging extra levies before such approval is granted.
- Virements if any should be properly authorized by the BOM, except in the tuition account(account I).

- **Execution**

This is the actual implementation of the budget which involves revenue collection, procurement and expenditure.

(To discuss with the participants the guidelines for FSE) (Circular No. Ref. MOE/G1/9/1/44 attached)

Procurement

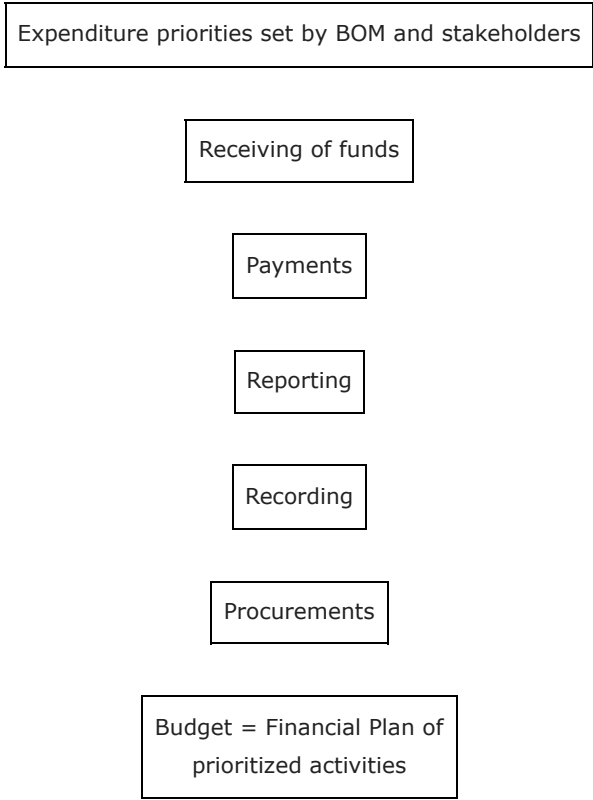
Principals of secondary schools should familiarize themselves with procurement regulations as stipulated in the Public Procurement and Disposal Act 2005 and the Legal Notice of September, 2006 and KESSP procurement procedures. Due to constant reviews of the procurement thresholds/ceilings, it is advisable to maintain an updated copy of the Public Procurement regulations

1. Recording and Reporting

- Adequate internal controls should be put in place to ensure accuracy and completeness in recording of financial transactions
- The recommended reporting procedures and timing should be followed.
- Monthly financial returns (Trial balances, bank reconciliation statement, cash survey reports list of imprest holders & RD cheque) and the annual financial statements should be promptly prepared and submitted to the relevant officer of the ministry of education by 15th of the ensuing month and 31st January of the proceeding year respectively .



The Financial Management Process





Activity for discussion

How does the management of an education institution demonstrate to the parents, students, the government and other stakeholders how the institutions resources have been obtained and used?

FINANCIAL MANAGEMENT II**PLANNING AND BUDGETING**

1. Definition of planning

2. Why Plan: (brainstorming session with participants)

3. Steps in Planning

- Evolve vision (define)
- Set mission (Give examples)
- Prepare the school development plan (period 3-5 medium term, 5-10 long term)

Budgeting

(i) **Definition**

Emphasize that a budget is one of the tools for prudent financial management in the educational institutions. It can either be one year for a given period. It is used as instrument of expenditure control. It should be flexible (to take care of variances).

(ii) **Timing of Budgeting Process**



October to November: process including BOM approval should be complete before students go for December vacation.

(iii) **Format of Budget**

Budget is composed of two components

1. The budget summary (Framework – i.e. income and expenditure for the various voteheads).
2. working notes (attachments)

iii a) **Working notes**

Heading: Summary of Draft Budget for the year_____

| Income: | Votehead | Ref. | Amount | |
|--------------------|----------|------|--------------|---------------|
| | | | Current Year | Previous Year |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |
| Expenditure | | | | |
| | | | | |
| | | | | |
| Total | | | | |

iii b) **Working notes.**



Vote No _____ Votehead _____

| Expected Income: Enrolment x Allocation (Per Capita) | | | | | |
|--|------|----------|------|--------------|---------------|
| Expected Expenditure | | | | | |
| S/No. | Item | Unit Qty | Rate | Amount | |
| | | | | Current Year | Previous year |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | | | |

(v) Steps of Budgeting

By referring to the school development plan, expenditure items are identified and costed.

- Priority of expenditure items prepared
- Identify sources and value of income expected
- Match the expected income to the expected expenditure
- Prepare summary of draft fees structure where applicable eg-fee for boarding schools levies for PTA projects.
- Present to BOG and/or DEB for approval
- Recurrent expenditure – BOG approval only

Note

- Development expenditure – BOG/DEB approval
- Prepare the budget.
- Approval of budgets

– Separate minute for approval of:

A/C I Budget



A/C II Budget

A/C III Budget

A/C IV Budget

A/C V Budget etc.

Approval of budget:

Extracts of the minutes (Highlight to relevant text) relating to the budget should be attached to the approved budget and filed together. ***Where the budget is approved with amendments, the adjustments should be incorporated in the budget and adopted by the BOM in the next meeting.***

(vi) Budgetary Controls

- Expenditure should be limited to budget ceilings
- Use of commitments register
- Virements – Approval or ratification by appropriate authority e.g. BOG, DEB etc.

(vii) Creditors/Debtors

- Outstanding debtors should be collected
- To settle existing creditors (before the introduction FSE), appropriate levies should be approved by the relevant authorities.

Activity

Identify appropriate budget items in the vote of

1. local transport and traveling
2. RMI



Suggested Solution

| Item | Unit |
|---------------------------------------|------------------|
| Traveling to | |
| Zone_____ Trip x | Cost per trip |
| Division_____ Trip x | " |
| DEO's Office_____ Trip x | " |
| Bank_____ Trip x | " |
| PDE's Office_____ Trip x | " |
| TSC_____ Trip x | " |
| Stakeholders meetings_____ meetings x | cost per meeting |
| Fuel_____ litres x | cost per litre |
| Major Service_____ Service x | cost per service |

Activity

A case study of budget preparation should be set and given to participants for practice in groups. An item per votehead for a selected account should be used in the example. A desired enrolment level should be used e.g. 100, 200 or 300 students.



FINANCE MANAGEMENT III

SCHOOL REVENUE AND EXPENDITURE CONTROLS

Checks Against Fraud and Irregularities

It is the responsibility of the Principal to ensure that adequate checks against fraud and irregularities are put in place and that proper steps are taken to ensure that they are functional.

Revenue and expenditure.

These are mechanisms put in place to ensure prudent financial management

Revenue Control Systems

- Use of receipt books
- Receipts registered with SCDE's
- Counterfoil receipt issue register
- Fees Registers

Sources of revenue:-

1. GOK Grants – Kshs. 22,244 per child per year
2. Parental contribution of Kshs. for boarding which in the maximum their amount will vary from one school to another depending on BOG deliberations and the category of the school.

The day school where lunch is provided the maximum charge for lunch is Kshs. 5593

3. Development Funds is Parental Obligation



A maximum of Kshs. 2000 to be charged. They must be approved by the SCDE where the charge is more than Kshs. 2000, the same should be approved by P.S. One project to run at a time.

4. Income Generating Activities

Income generated from the activities undertaken by the school should be budgeted for receipted and accounted for e.g. hiring of school facilities and farm projects.

Profit and loss account should be prepared to enable the analysis of the viability of the project.

5. Donations

All donations received by the school must be valued receipted and properly accounted for, recorded in relevant stores/ledger. The BOG should be informed of the same and minuted.

6. All proceeds from the sale of school assets must be receipted and properly accounted for e.g. motor vehicles, furniture and equipment etc.

7. Specific GOK Grants

All specific and unique grants given to the school for a specified purpose must be receipted e.g. KESSP, CDF, LATIF, computers, pockets of poverty, fire extinguishers and should be used for the intended purpose.

- Schools should issue a receipt to acknowledge grants received on FSE

arrangement addressed to the Permanent Secretary, MOE and issue an acknowledgment letter.

Fees Payment – In Kind – This should be discouraged but where BOG approves it, it should be quantified and receipted and controlled to avoid overstocking.



Expenditure

The expenditure is classified into 3 categories based on the accounts operated by the schools ie.

1. Tuition A/C
 2. Operations A/C
- Boarding A/C

1. i) Tuition A/C

- All payments from this account must be in cheques.
- Funds under this account shall be utilized for the procurement of teaching and learning materials only.
- No virements are allowed to or from this account
- Items of expenditure are for example:
 - Textbooks
 - Lab equipment
 - Exercise books
 - School based exams etc.

1. Operations A/C

- Payments should be within budgets as approved by the BOGs
- The funds should be utilized in financing recurrent expenditure
- Expenditure should be authorized, properly voted and supported.

- **Boarding A/C**



Funds from this account will be used to finance operation as budgeted per voteheads.

For proper accountability of the school motor vehicles, the following documents should be maintained and up dated.-

- Motor vehicle log book
- Motor vehicle registration book
- Motor vehicle work tickets
- Motor vehicle insurance policy
- Motor vehicle detail order
- Mileage claim forms – as stipulated in the government regulations

NB: The BOG rate should not exceed the GOK rate as per accounting

regulation from MOE. (Refer to the instructions manual for secondary schools and colleges issued 2006 pg 36)

Imprest

An imprest requisition form is filled. Then a payment voucher is prepared in the name of the imprest holder and entered in the cash book. When the imprest is surrendered a payment voucher is prepared charging the votes affected.

Then an official receipt is prepared for the imprest holder for the total amount of the imprest.

Cheque Book Management

- **At least three signatories** should sign the cheques, the head of the institutions signature being mandatory and the two others being the chairman of the BOG and a Board member.



- Post dated cheques should not be allowed.
- Blank cheques should not be written.
- The cheque stab (counter foil) should be properly updated both with deposits and withdrawals.
- Cheques should be registered in CFRBR
- Cheques books should be kept under lock and key

Financial Control Register

- Counter foil receipt book register
- Cheques and money order register
- Fee registers
- Commitment register
- Postage registers
- Imprest register
- Rent register
- Livestock register
- Contract register

Contract Register

This is a very important and critical register to a school since it trades expenditure on numerous projects/contracts that schools undertake and involve huge payments and complicated accounting records.

Use: Used as an expenditure control instrument on projects undertaken by an institution



Format: Ref: page 105 of handbook of financial management instructions for secondary schools colleges and polytechnics issued 2006.

Example: An appropriate example should be made to illustrate the technicality and importance of a contract register.

FINANCE MANAGEMENT

RECORDING AND REPORTING

(A) Recording

1. Cash Book

- Analytical Cashbook required
- Each cashbook should be as per bank A/c maintained ie. Tuition, operations, boarding and 4th A/C for other sources eg. CDF, PTA and IGA (income generating activities), USAID etc.

(B) Posting

2. Receipt Side

- Opening balances to be indicated
- Receipts should be recorded as per revenue receipted
- Receipts should be analysed and be serialized
- Tuition revenue should be recorded in block in the bank column and posted to the votehead.
- Contra items should be reflected when they occur.
- In case tuition/operations money were issued in one cheque and a single receipt issued, either should be transferred to the other A/C



3. **Payment Side**

- Payment vouchers should be raised, serialized properly supported and authorized.
- Tuition payments should be reflected in block
- Contra items should be reflected when they occur.
- Cash payments should be recorded in cash column while cheque payments be reflected in bank column.
- Cheque numbers should be indicated in the cash book
- Cash book should be balanced monthly.
- Bank reconciliation should be prepared monthly and bank statements be availed as evidence.
- Cash book should be numbered on a monthly basis and be posted similarly in the ledger.

4. **Internal Control of Cash Book**

The cashbook should be checked, signed and stamped regularly by the accounting officer.

5. **Savings Account**

Only transactions relating to Savings Account should be recorded in the cashbook

(C) Reporting

6. Trial Balance

To be submitted by 15th of ensuring month to the relevant offices of the ministry of education.

- (i) It should be prepared monthly and for each account
- (ii) It should have mandatory 7 columns



Example:

Trial Balance Extract

| Particulars | Folio | Budgeted Estimates | Dr. | Cr. | Commitments | Balance Available |
|-------------|-------|--------------------|-----|-----|-------------|-------------------|
| | | | | | | |

Balance available = approved estimate - (Dr + Commitments)

NB: In case of over expenditure, proper rules of virement should be adhered

to and journal be used to correct the same.

iii) Trial balances should be cumulative

1. Opening balances at beginning of the year to be constant
2. Trial balance to be submitted to relevant offices by 15th of ensuing month.
3. Covering letter should be attached

- Cash survey to be attached, bank reconciliation
- List of imprest holders to be attached.

7. Financial Statements

Income and expenditure and balance sheet



This should be prepared at the end of the year and submitted by 31st January of each ensuing year.

NB: (i) It is the responsibility of the school management to ensure the

above final accounts are prepared and forwarded as required.

(ii) Submission of books should include all the documents as detailed in the a/c accounting instruction manual (Assumption each school has a copy)

(iii) All schedules should be attached detailing any over.....provision of grant which should be in line with the enrolment list submitted to the Ministry. Other debtors and creditors should also be indicated.

(iv) Queries should be conducted for confirmation and clarification of issues raised.

(v) Report of certificate to be written by the auditors involved.

Activity

Sokomo to Secondary School is a Public School in the Republic of Kenya. In the current financial year, it transacted business as follows:-

| Date | Transaction |
|----------|--|
| Jan.2008 | <p style="text-align: center;">Account (III)</p> <p style="text-align: center;">Opening balances</p> <p style="text-align: center;">Cash.....10,000 Bank..... 200,000</p> <p style="text-align: center;">Other transactions were as follows:</p> <p style="text-align: center;">On 10.01.08 opened A/C I and A/C II bank accounts using A/C III cash Kshs.1000 each.</p> <p style="text-align: center;">The school made transfers to accounts I &II as follows</p> |

| | |
|-----------|---|
| | <p style="text-align: center;">A/C I:</p> <p>(15.1.08) PV No. 001.....20,000 (cheque No.001) (17.1.08) pv No..002.....20,000 (cheque No.002)</p> <p style="text-align: center;">- A/C II</p> <p>(18.1.08) pv No.001.....10,000 (CHQ. No.003) No.002.....30,000 (CHQ. No.004) No.003..... 5,000 (CHQ. No.005)</p> |
| 25/1/2008 | <p style="text-align: center;">The following expenses were incurred by account I</p> <p>P.V. No. 001 paid Masai stationers Ksh.20,000.00 in respect of supply of stationery. Vide cheque No.2501.</p> <p>P.V. No.002- Paid Muka Booksellers Ksh.20,000 in respect of supply of text books videcheque No.2502</p> <p style="text-align: center;">The expenses for account II were as follows:-</p> |
| 25/1/2008 | PV. No 001 paid imprest of Ksh.10,000.00 to the Headteacher Mrs. Mary Wema traveling to Mombasa for a workshop vide cheque No.2701. |
| 25/1/2008 | Pv. No. 002- paid Juma contractors Ksh.30,000 for repair of roof vide cheque No.2702 |
| 25/1/2008 | Pv. No. 033 paid Nairobi suppliers Ksh.5,000.00 for solar panel maintenance, vide cheque No.2703. |
| 1/3/2008 | Received government grant amounting to Kshs.500,000.00 forFSE which was credited in A/C I Bank account. In the Kshs.500,000 there was Kshs.200,000 which later transferred to A/C II bank account through cheque No.001 of A/C I. |

It was also decided that earlier expenses incurred in A/C III on behalf of acc.I and II be refunded.

Required

1. Pass entries into the school cash books and balance the same
2. Prepare the trial balance for Account I as at 31st March, 2008.

PROCUREMENT PROCEDURES IN

EDUCATIONAL INSTITUTIONS

Introduction

- The biggest amount of school funds are used in the procurement of various goods and services. To ensure that these funds are properly utilized, procurement procedures are therefore put in place.

Definition

Procurement is the process of acquiring goods, works and services for an organization.

- The procedures of undertaking such a process are clearly articulated in the Public Procurement Regulations 2006 (Legal Notice No. 174).
- The Head of the institution has to observe procurement procedures that ensures quality goods/works/services are acquired at competitive prices. This will enable the institution to have adequate resources necessary for effective budget implementation.
- In the budgeting stage, the requirements and respective costs are identified. Based on the magnitude of activities and cost, an appropriate procurement method is chosen. This gives rise to a procurement plan, which articulates the requirements/needs to be acquired and the various steps in the procurement process with respective time schedules. Whereas, the budget is approved by the BOG, the procurement plan shall be approved by the tender committee, a body charged with the responsibility of procurement of goods/works/services in an institution.

Objectives of Procurement Procedures

1. Enhance transparency and accountability of funds ensuring that the stakeholders get value for their money.



2. Enhances efficiency by ensuring that entities acquire quality goods/works/services at reasonable prices.

3. Increases integrity and public confidence

The various procedures adopted ensure that there is fair treatment of suppliers and therefore for suppliers to get an order, their products must be of good quality and reasonable price.

Procurement Cycle

Means the cycle that starts with the initiation of the process of an individual procurement requirement and when the goods/works or services have been delivered and accepted.

1. Tender Committee

For procurement to be done as required, a procuring entity needs to set up a tender committee. In case of secondary schools, the composition is as below:-

| Position | Details |
|---------------------------|---|
| Chairperson | The Deputy Principal appointed in writing by the Principal |
| Deputy Chairperson | The officer in charge of finance or equivalent appointed by the Principal |

At least 6 Heads of Department or members of teaching staff including matron or officer in charge of boarding facilities where applicable appointed in writing by the Principal.

| | |
|------------------|--|
| Secretary | The officer heading the procurement unit |
|------------------|--|



The quorum for the tender committee is 5 members including the chairperson.

The principal shall appoint an alternate member for each member of the tender committee and only the alternate shall attend any meeting of the tender committee whenever the member is unable to attend.

Responsibilities of the Tender Committee

1. i) Ensure that procurement and disposal is done within the regulations and the Acts.

1. ii) Approve the selection of the successful tender or proposal

- iii) Award the procurement contract

1. iv) Ensure that the procuring entity does not pay in excess of the prevailing market rates

1. v) Review the selection of procurement method and ensure adoption of any other that is within the Act.

1. vi) Pre-qualification of suppliers for restricted tendering, request for quotations/proposals.

- vii) Review tender documents and requests for proposals to be in line with the Procurement Act/Regulation 2006.

- viii) Approve variations of contract conditions of contracts previously awarded by the committee

1. ix) Approve bids through open tender for sale of the institution's stores

The tender committee undertakes the procurement process with assistance of other sub committees.

Procurement Committee

This committee is responsible for procurement of goods/works/services whose value does not exceed Kshs. 500,000.00 using the direct procurement or request for quotations methods.

Composition

- Chairperson – An official delegated by Principal
- Other members – Finance officer or officer carrying related activities
- 3 other members appointed by the principal

Quorum for meeting – Chairperson and at least two other members. Any member who is unable to attend meeting may delegate to another person but such a person should possess the necessary skills/experience to represent him/ her in the meeting.

Decisions of the procurement committee shall be by consensus and where there is no consensus, the decision shall be through voting by simple majority. Where there is a tie, the chairman shall have a second or casting vote.

The procurement committee may invite independent advisers or members of the procurement unit to explain submissions or provide technical advice, where required the committee can:-

- Approve submission
- Reject a submission with reasons
- Approve a submission subject to minor clarifications by the procurement unit



1. Evaluation Committee

- Consists of chairperson and at least 2 members all appointed by the accounting officer or the Head of the procuring entity upon recommendation by the procurement unit.

- Charged with the responsibility of the technical/financial evaluation of tenders and give report to the tender committee. Members of this committee should not be those in tender committee – one should be from user department.

- The evaluation committee shall undertake the tasks of:-
 - (a) The technical evaluation of the tenders or proposals received in strict adherence to the compliance and evaluation criteria set out in the tender document.

 - (b) Performing the evaluation with all due diligence and within a period of 30 days after opening of tenders.

Each tender received is assigned a rating by the committee and such a report with recommendations is submitted to tender committee for the final decision.

Note: The evaluation and comparison shall be done using the procedures and criteria set out in the tender documents and no other criteria shall be used.

A worked example on evaluation given on the lesson plan attached.

1. Inspection and Acceptance Committee



- Comprised of a chairman and at least 2 members appointed by the accounting officer or the head of the procuring entity on recommendation of the procurement unit.
- **Purpose** – To inspect and review the goods/services to ensure compliance with the terms and specifications of the contract.

Accept or reject goods, works/services on behalf of the procuring entity.

Pre-Qualification of Suppliers

- Advertisement in local dailies for bidders to know of the prequalification and declare their interest in participating and demonstrate their ability in a given business.
- Prospective bidders are given standard application forms to complete giving out the necessary data and return them for evaluation just like an open tender. Those who qualify are then requested to bid on appropriate bidding documents.

The following information is normally requested for pre-qualification:

- Contractors identification
- Experience and performance
- Personnel
- Equipment
- Financial status
- Present commitments
- Personnel and equipment available for the proposed project
- Any other relevant information on the project.

Procurement Methods

Depending on size and nature of transaction involved, the entity may use any of the methods here below to procure goods/works/services:



- Direct procurement
- Open tender

- National competitive bidding

- International competitive bidding

- Restricted tender
- Request for quotations
- Request for proposal
- Low value procurement
- Use specifically permitted procedures

Direct Procurement – Used where no reasonable alternative exists – dealing with only one bidder

Open tender – Advertisements made in dailies of wide circulation nationally and internationally.

Restricted Tendering – This method is available for large and complex contracts. This method is justified in view of the cost involved in preparing tenders for complex and specialized goods, works or services and the desirability of avoiding tenders from unqualified bidders. Most complex project contracts are often let through this method, the bidders are first selected through pre-qualification.

Request of Quotations – It is used for readily available goods/works/services. At least 3 quotations are received before selection process – maximum 10 out of pre-qualified suppliers.

Request for Proposals – Applicable for services of intellectual nature. At least 3 proposals maximum 7 out of those who expressed the interest.

Low Value Procurement – Applicable if use of the other methods will be time consuming and can cost more than the cost of goods/services/works for goods whose value in budget does not exceed Kshs. 5000.00

- If the procedure is not being used for the purpose of avoiding competition.



The use of the procedure has been recommended by the committee after market survey.

Use of Specially permitted procedures – Where the market conditions or behaviour do not allow effective application of the Act and Regulations i.e. in use of frequent fluctuations of prices e.g. maize.

For specialized or particular requirements that are governed by harmonized international standards or practices.

1. **Disposal Committee**

Members

- An officer in charge of finance
- The head of procurement unit who shall be secretary
- The head of the accounting department
- Two heads of departments and user department
- The committee shall select a chairman from among its members
- The disposal committee will first meet within fourteen days of its appointment and subsequently at least once in every quarter.

STORES MANAGEMENT

Definition

Stores management is the process of planning, organizing and coordinating all the stores activities of an institution.

Importance



1. Enhances proper planning of procurement of goods
2. Ensure proper accountability
3. Guards against loss of stores hence ensures optimum use
4. Enhances prudent decision making
5. Ensures that the right quantities and qualities are delivered to school.
6. Ensures timely deliveries.

1. **Receiving**

Entails receiving/verification and recording of goods

Receiving

- Should be received by the officer in charge of central stores
- The goods upon delivery should be accompanied by the following:

1. A copy of the LPO/LSO
2. Delivery note
3. Invoice

Verification

On receipt the officer in-charge should verify the following:

1. Compares the delivery not against those quoted in LPO's
2. Check the delivery notes against the physically delivered items to establish the right quantity has been delivered.
3. Quality of technical/specialized goods should be verified in consultation with professionals/heads of department
4. The officer should sign the delivery notes upon satisfaction of the above and stamp
5. The principal should witness or delegate the receiving of the goods other than the officer in charge in the stores.



Recording

The following records are essential for the recording of the inventories

1. Consumable stores ledger (S1)
2. Permanent and expendable stores (S2)

Consumable Stores Ledger (S1)

- This register records all items of stores whose life does not exceed one financial year.
- This includes among others e.g. foodstuff, stationery etc.

Permanent and expendable stores (S2)

This register contains all the items of permanent nature and whose service is not limited to one financial year examples – Expendable: plastic buckets, textbooks

etc. Permanent – furniture, farm implement etc.

Stock Taking

This is the process in which the administration of an institution verifies the agreement between the book quantity of stores and the physical presence of the stores. The physical presence is confirmed by physical counting of the stores concerned.

Methods of Stock Taking

There are two methods



1. Periodic stock taking

This is a method which involves physically counting and knowing physical quantities of all types of stores at given date. eg. months, termly or 100% count at the end of the year. When undertaking the exercise, the following should be considered.

- (a) Adequate number of staff should be available and should receive clear and precise instruction on the procedure to be followed.

- (b) The stock taking should be done at a weekend or overnight so as not to interfere with the normal operations of the school.

- (c) The completed stock sheet should have random independent checks to verify their correctness.

- (d) The quantities of each type of stores should be checked against the stock record to expose any gross errors and any discrepancies be reconciled.

2. Continuous Stock taking

This is the preferred system of stock-taking stock under this approach involves operating a system whereby a proportion of stock is checked daily so that over an year all stock is checked at least once and high value and fast moving items can be checked severally.

- The staff conducting the stock take should be independent of store keepers.
- The bursar, or some other appointed staff should conduct the stock take.

NB: The principal has a duty to perform random checks on any inventory item as an internal check.

Re-order



To enhance smooth running of the institution, the store keeper should be able to calculate the

1. Reorder level
2. Reorder quantity
3. Safety stock
4. Delivery period

To facilitate the availability of the above information, he will require

1. a) The daily consumption quantities
2. b) The pensability/durability
3. c) Storage space/facilities

Centralized Stores

This is a system of store keeping whereby all items of stores are received and issued to user department from a central location. The opposite of this is decentralized stores where the stores are received and issued from different locations e.g. food items at the dining hall, lab chemicals at the laboratories, stationery at the secretaries office etc.

Advantages of Centralization

1. Less risk of duplication of stores
2. Higher quality staff may be employed and utilized optimumly
3. Closer control
4. More security from pilferage
5. Reduced paper work
6. Ease at stock taking
7. Modern stock-keeping techniques may be applied

Disadvantage

1. Less convenient for outlying user department
2. Delays in obtaining materials
3. Greater internal transport cost in carrying materials
4. Stores situation might not be technically advisable for special care items e.g. lab chemicals

STORES KEEPING – PRACTICALS

The facility divides the participants into 10 groups. To each group a sample of S1 lodger, S2 ledger and 2 in inventory books are provided. The facilitator takes the participants through the structure of the books explaining such issues as:-

- Index of each ledger and its meaning
- Meaning of ledger folio
- Completeness of stores ledger recording
- Meaning on S1 ledger of total receipts, total issues and the balance carried forward.
- Meaning on S2 ledger of inventory No., new receipts, issues to inventory, write-offs/ transfers, balance in stock, stock on charge, inventory holder, signature or issue voucher e.t.c .
- Use of the inventory books and their role in handing over/ taking over exercises.

The participants are then tasked to enter records of stores as out lined on the transaction sheets attached.

ENTRIES INTO LEDGER



SAWA secondary school had the following stores transaction in the month of January 2007

| DATE | TRANSACTION | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------|----------------------|-------|--|-------|--|------------------|--|--------------|--|----------------|--|-------------------|--|----------------|--|---------------|--|------------------|--|------------------------|--|
| 1.1.07 | <p>Opening balances:</p> <p>Maize 200kg @ 20 each</p> <p>Beans 40kg @ 40 each</p> <p>Casio calculators- 4- @ 2000 each</p> <p>Ms computers- 2 -@ 10000 each</p> <p>F3 maths books- 20- @ 40 each</p> <p>F2 english – 10- @ 100 each</p> | | | | | | | | | | | | | | | | | | | | | | |
| 10.1.07 | <p>BOUGHT the following;</p> <p>TR- microscopes- 2- @ 5000 each from A</p> <p>Maize- 50 bags- @ 1600 each from B</p> <p>Mercury (Red)- 10 litres- @ 2000 per litre from C</p> <p>F.1 science books- 50- @ 150 each from D</p> <p>Exercise books (120pg)- 2 cartons- @ 2500 each from D</p> | | | | | | | | | | | | | | | | | | | | | | |
| 15.1.07 | <p>Issued the following :</p> <p>Maize- 300kg- to cateress</p> <p>Beans -10kg- to cateress</p> <p>Calculator- 3- to MP Ndirangu (1 returned)</p> <p>Mercury- 5 litres- to Musau</p> <p>F.1 science books- 40- to Musau (10 returned first, 5 returned 2nd)</p> <p>Exercise books- 1 carton- to students</p> <p>Ms computers- 1- to Musau</p> | | | | | | | | | | | | | | | | | | | | | | |
| <p>30.1.07</p> <p>Transfer the closing balance of maize to the next available ledger folio.</p> | <p>Balanced the stores ledgers for the following items</p> <table border="0"> <thead> <tr> <th data-bbox="868 1318 946 1346">Items</th> <th data-bbox="1133 1318 1287 1346">ledger folios</th> </tr> </thead> <tbody> <tr> <td>Maize</td> <td></td> </tr> <tr> <td>Beans</td> <td></td> </tr> <tr> <td>Casio calculator</td> <td></td> </tr> <tr> <td>Ms computers</td> <td></td> </tr> <tr> <td>F3 maths books</td> <td></td> </tr> <tr> <td>F.2 books English</td> <td></td> </tr> <tr> <td>TR microscopes</td> <td></td> </tr> <tr> <td>Mercury (red)</td> <td></td> </tr> <tr> <td>F1 Science books</td> <td></td> </tr> <tr> <td>Exercise books (120pg)</td> <td></td> </tr> </tbody> </table> | Items | ledger folios | Maize | | Beans | | Casio calculator | | Ms computers | | F3 maths books | | F.2 books English | | TR microscopes | | Mercury (red) | | F1 Science books | | Exercise books (120pg) | |
| Items | ledger folios | | | | | | | | | | | | | | | | | | | | | | |
| Maize | | | | | | | | | | | | | | | | | | | | | | | |
| Beans | | | | | | | | | | | | | | | | | | | | | | | |
| Casio calculator | | | | | | | | | | | | | | | | | | | | | | | |
| Ms computers | | | | | | | | | | | | | | | | | | | | | | | |
| F3 maths books | | | | | | | | | | | | | | | | | | | | | | | |
| F.2 books English | | | | | | | | | | | | | | | | | | | | | | | |
| TR microscopes | | | | | | | | | | | | | | | | | | | | | | | |
| Mercury (red) | | | | | | | | | | | | | | | | | | | | | | | |
| F1 Science books | | | | | | | | | | | | | | | | | | | | | | | |
| Exercise books (120pg) | | | | | | | | | | | | | | | | | | | | | | | |
| 1.2.07 | <p>The school bursar checked and certified the following records as correct:-</p> <ul style="list-style-type: none"> • Casio calculators • Ms computer • Mercury (red) | | | | | | | | | | | | | | | | | | | | | | |

| | |
|--------|---|
| 2.2.07 | <p>The school principal checked and certified the following records as correct.</p> <ul style="list-style-type: none"> • Casio calculator • Mercury (red) |
|--------|---|

You are required to record the transactions into the school's ledger books and the relevant inventories.

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