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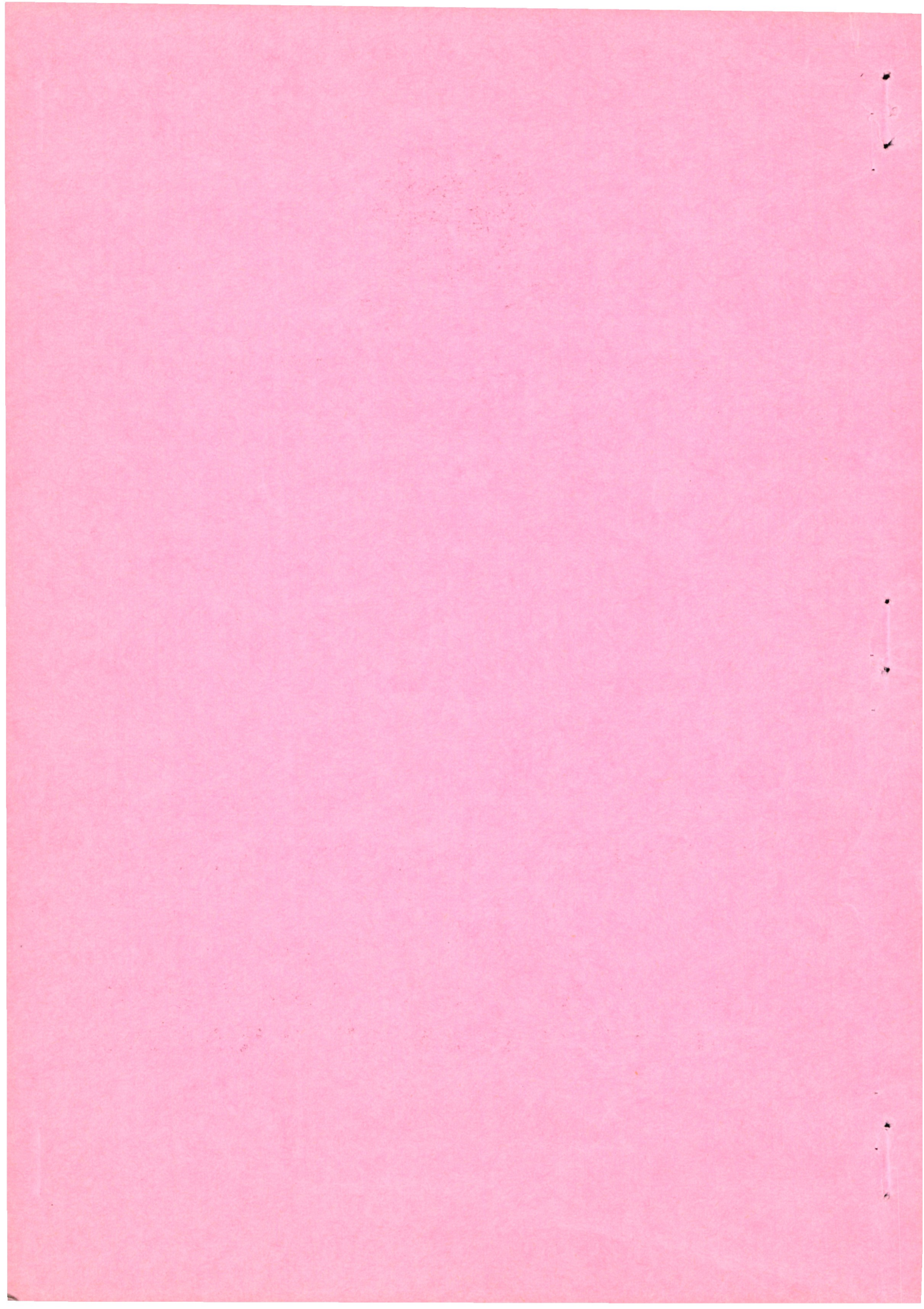


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## TEACHERS SERVICE COMMISSION

# REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ACCOUNTS OF THE TEACHERS SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2001



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL  
ON THE ACCOUNTS OF THE TEACHERS SERVICE COMMISSION  
FOR THE YEAR ENDED 30 JUNE 2001**

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**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
ACCOUNTS OF THE TEACHERS SERVICE COMMISSION FOR THE  
YEAR ENDED 30 JUNE 2001**

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I have examined the Accounts of the Teachers Service Commission for the year ended 30 June 2001 in accordance with the provisions of Section 29 of the Exchequer and Audit Act (Cap.412). I have obtained all the information and explanations required for the purpose of the audit. Proper books of account have been kept and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith and comply with the Teachers Service Commission Act (Cap.212).

Except for the observations set out below, in my opinion the Accounts, when read together with the notes thereon, present a true and fair view of the Commission's financial state of affairs as at 30 June 2001 and of its deficit and cash flows for the year then ended.

**1. Debtors**

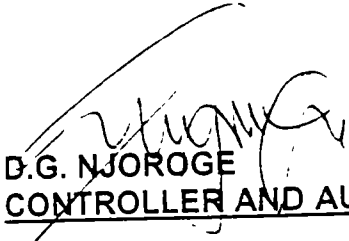
The Debtors balance of Kshs.408,841,576 as at 30 June 2001 includes cash losses totalling Kshs.28,184,660 out of which Kshs.21,600,693 relates to cash losses which occurred at the Commission's Headquarters in 1993/94 as a result of fraudulent payment of fictitious TSC rent. The Commission took legal action against six persons suspected in the fraud and the case was determined in favour of TSC on 30 January 2002. However, only 2 persons were found guilty of the offence, and at the time judgement was delivered, the balance in the bank account of the accused was only Kshs.2,477,885.05 which the Court ordered to be released to TSC. The amount of Kshs.2,477,885.05 was subsequently received by TSC in July, 2003. It is understood that the Commission has asked for the revision of the case by the court with a view to instituting recovery of the balance of Kshs.19,122,807.85 and that the matter is still pending in court.

Included in the Debtors figure is also an amount of Kshs.912,516 which is a balance of an amount of Kshs.2,232,364 reportedly stolen from TSC way back in November 1992. The reported thefts were perpetrated by the Commission's own staff and although the Commission has, on several occasions, sought police assistance in the matter, as far as it has been possible to ascertain no suspects have, so far been, arrested or charged in court for the theft. Under the circumstances the recoverability of the amount of Kshs.19,122,807.85 and the balance of stolen salaries of Kshs.912,516 all included in the Debtors figure cannot be confirmed and the Balance Sheet Debtors figure of Kshs.408,841,576 as at 30 June, 2001 is consequently affected to this extent.

**2. Cash on Hand and Bank**

The cash on Hand and Bank balance of Kshs.1,449,184,443 as at 30 June, 2001 includes stale cheques for a value of Kshs.32,894,567.50 out of which a cheque for Kshs.4,079,502 was payable to a Bank. There is no indication,

however, that the Commission ever investigated and ascertained why this cheque would not be presented and therefore became stale. In the circumstances, therefore, it has not been possible to confirm the accuracy of the Cash on Hand and Bank balance of Kshs.1,449,188,443 as at 30 June, 2001.

  
**D.G. NJOROGE**  
**CONTROLLER AND AUDITOR GENERAL**

Nairobi

05 November 2003

# TEACHERS SERVICE COMMISSION

## BALANCE SHEET AS AT 30-6-2001

<u>FIXED ASSETS</u>	<u>NOTES</u>	<u>2000/2001</u> <u>KSH.</u>	<u>1999/2000</u> <u>KSH.</u>
T.S.C. LAND	(8)	42,000,000	-
Motor Vehicle, Furniture, Fittings and Permanent Equipment	(8)	166,402,696	212,256,814
Work in Progress TSC Building	(8)	48,177,209	48,177,209
		<u>256,579,905</u>	<u>260,434,023</u>
 <u>CURRENT ASSETS:</u>			
Closing Stationery Stock	(15)	3,331,134	1,586,256
Debtors	(9)	408,841,576	284,555,812
Unpaid (RD) Cheques	(10)	564,322	806,253
Provision for Accrued Expenses		929,250	-
Short-Term Deposits			
Pioneer Building Society	(11)	8,179,624	8,179,624
A.O.N. Minet - TSC Pension			
Fund Deposits	(14)	473,305,470	279,722,088
Cash on hand and Bank		1,449,188,443	1,632,406,777
		<u>2,344,339,819</u>	<u>2,207,256,810</u>
 <u>CURRENT LIABILITIES:</u>			
Creditors	(12)	1,509,868,995	1,466,679,573
Provision for bad debts	(16)	15,677,654	15,677,654
Teachers Pension Contribution		62,671	62,224
Payment made by Ministry of for T.S.C.		19,184,209	19,184,209
Interest Due from Pioneer Building Society		1,194,270	1,194,270
TSC Staff Pension Fund Contribution		473,305,470	279,722,088
		<u>2,019,293,269</u>	<u>1,782,520,018</u>
Net Current Assets		<u>325,046,550</u>	<u>424,735,792</u>
<b>TOTAL ASSETS</b>		<u><b>581,626,455</b></u>	<u><b>685,169,815</b></u>

REPRESENTED BY

Revaluation Surplus Fund	(17)	43,521,663	-
Adjusted Accumulated Fund b/f		685,338,295	127,442,307
Add. Excess Income over Expenditure			
Excess Expenditure over Income		-147,233,503	557,727,508
		<u>581,626,455</u>	<u>685,169,815</u>

*[Signature]*  
N.K. LANGICHU  
AG. D.C.S.(F)

*[Signature]*  
LYDIA N. NZOMO  
AG. SECRETARY

*[Signature]*  
I.M. HUSSEIN, H.S.C.  
CHAIRMAN

T. S. C.  
Date..... 29/10/2001

T. S. C.  
Date..... 30/10/2001

T. S. C.  
Date..... 30/10/2001

## TEACHERS SERVICE COMMISSION

### INCOME AND EXPENDITURE STATEMENT FOR YEAR ENDED 30<sup>TH</sup> JUNE 2001

<u>INCOME</u>	<u>NOTES</u>	<u>2000/2001 KSH</u>	<u>1999/2000 KSH</u>
Grants from Ministry of Education Science & Technology	(1)	38,315,931,350	38,033,760,199
Grants from Ministry of Labour & Human Resource Development	(1)	232,425,472	125,073,684
Miscellaneous Revenue	(2)	<u>4,033,483</u>	<u>559,465</u>
		<b><u>38,552,390,305</u></b>	<b><u>38,159,393,348</u></b>
<b><u>EXPENDITURE</u></b>			
<b><u>PERSONAL EMOLUMENTS</u></b>			
TSC Secretariat	(3)	424,282,617	240,364,226
Primary, Secondary & Special Institutions	(4)	37,157,776,896	36,444,846,590
Technical Institutions	(5)	<u>859,627,114</u>	<u>745,502,000</u>
		<b><u>38,441,686,627</u></b>	<b><u>37,430,712,816</u></b>
Operation Expenses	(6)	19,429,295	17,741,582
Maintenance Expenses	(7)	131,170,734	98,215,106
Transport Operating Expenses		4,038,174	2,829,845
Traveling & Accommodation Expenses		19,096,681	13,058,443
Staff & Teachers Medical Expenses		14,980,790	8,076,290
Write-off of Cash		61,309	-
Write-off of Furniture Fittings & Permanent Equipment		40,962,912	-
Depreciation	(8)	<u>28,197,286</u>	<u>31,031,758</u>
		<b><u>38,699,623,808</u></b>	<b><u>37,601,665,840</u></b>
Excess income/(Expenditure) Over Expenditure/(Income)		<u>(147,233,503)</u>	<u>557,727,508</u>
		<b><u>38,552,390,305</u></b>	<b><u>38,159,393,348</u></b>

**TEACHERS SERVICE COMMISSION**  
**CASH FLOW STATEMENT FOR YEAR ENDED 30-6-2001**

	<b><u>KSH.</u></b>	<b><u>KSH.</u></b>
Excess Expenditure over Income for the year before adjustment of Non-Cash items		- 147,233,503.00
1. <b><u>Add: Depreciation</u></b>		
Adjustment for non-cash items:		
Motor Vehicles	3,436,834.45	
Furniture Fitting and Permanent Equipment	<u>24,760,452.00</u>	28,197,286.45
2. Statutory barred stale cheques transferred to Accumulated fund J.E 3456/2000/2001		1,690,142.45
Write off of Furniture, fittings Equipment and loss on sale of Motor Vehicles		<u>40,962,912.00</u>
Cash Generated by own operations		-76,383,162.10
3. <b><u>Add: SOURCES OF FUNDS</u></b>		
Decrease in RD cheques	241,931.25	
Increase in Pension Fund	193,583,381.80	
Increase in Creditors	43,189,421.75	
Sale of Motor Vehicles	<u>630,000.00</u>	237,644,734.80
<b><u>APPLICATION OF FUNDS</u></b>		
Increase in Stationery stock	1,744,877.40	
Increase in debtors	124,285,764.05	
Provision for Accrued Exp.	929,250.00	
Increase in Pension Fund	193,583,381.80	
Decrease in Pension Contribution	553.00	
Purchase of Permanent Equipment	18,624,400.05	
Purchase of Motor Vehicles	<u>5,311,680.00</u>	-344,479,906.30
Decrease in Cash and Bank balance		<u><b>183,218,333.60</b></u>
Opening Cash and bank balance on 1-7-2000		1,632,406,777.10
Closing Cash and bank balance on 30-6-2001		<u>1,449,188,443.30</u>
Decrease in Cash and bank balance		<u><b>183,218,333.80</b></u>



## TEACHERS SERVICE COMMISSION

### ACCOUNTING POLICIES

1. **Basis of Accounting**

The Commission's accounts are prepared on the historical cost basis of Accounting.

2. **Accruals and Prepayments**

Grant which have been received during the Financial Year but were not so received until the subsequent financial year and were considered significant have been recognized as Grants Receivable; while outstanding costs on N.S.S.F Employer's Contribution also considered significant have been considered likewise. Pre-payments for lease houses Non-Residential and Residential are not significant.

3. **Depreciation**

The main rates of depreciation and methods of calculation are:-

(i) **Office Equipment and Furniture**

At the rate of 12.5% per annum or part thereof on the written down value.

(ii) **Motor Vehicles**

At the rate 25% per annum or part annum or part thereof on the written value.

4. **Bad and Doubtful Debts**

Specific provisions are made against Bad and Doubtful debts when in the opinion of the Commission, recovery is doubtful and cannot be foreseen. In addition, write-offs are only effected with authority of the Treasury through the Ministry of Education for specifically identified cases.

5. **Stocks of Stationery**

The amount of the stock of stationery in Financial statements has been stated as the total of costs of the separate items of stationery stock at the end of the financial period.

**TEACHERS SERVICE COMMISSION**

**NOTE 1: GRANTS RECEIVED FROM MINISTRIES DURING 2000/2001 FINANCIAL YEAR**

<b><u>MONTH/YEAR</u></b>	<b><u>MINISTRY OF EDUCATION SCIENCE &amp; TECHNOLOGY KSHS:</u></b>	<b><u>MINISTRY OF LABOUR &amp; HUMAN RESOURCES DEV. KSHS:</u></b>
July, 2000	3,263,767,949.00	16,405,394.15
August, 2000	3,110,000,000.00	18,167,194.05
September, 2000	3,260,000,000.00	19,711,613.50
October, 2000	3,000,000,000.00	22,217,304.50
November, 2000	3,077,715,007.00	22,859,513.60
December, 2000	3,294,000,000.00	20,000,020.70
January, 2001	3,307,715,007.00	19,632,188.40
February, 2001	3,170,000,000.00	18,994,406.60
March, 2001	2,800,000,000.00	18,750,150.90
April, 2001	3,270,000,000.00	19,993,768.95
May, 2001	3,193,500,000.00	18,193,815.15
June, 2001	<u>3,569,233,387.00</u>	<u>17,500,101.50</u>
<b>SUB- TOTAL</b>	<b><u>38,315,931,350.00</u></b>	<b><u>232,425,472.00</u></b>
<b>TOTAL GRANTS</b>		<b><u>38,548,356,822.00</u></b>

## TEACHERS SERVICE COMMISSION

### NOTE 1      GRANTS RECEIVED FROM THE MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY FOR YEAR 2000/2001

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>MONTH</u>	<u>AMOUNT (KHS.)</u>
28/07/00	50973	JUL-00	2,500,000,000.00
04/08/00	51035	JUL-00	763,767,949.00
28/08/00	52134	AUG-00	2,000,000,000.00
04/09/00	51605	AUG-00	760,000,000.00
12/09/00	51794	AUG-00	350,000,000.00
29/09/00	52422	SEP-00	3,260,000,000.00
30/10/00	52997	OCT-00	1,500,000,000.00
31/10/00	53141	OCT-00	350,000,000.00
01/11/00	53231	OCT-00	350,000,000.00
03/11/00	53343	OCT-00	800,000,000.00
21/11/00	53832	JULY-SEPT.00	7,715,007.00
23/11/00	54113	NOV-00	1,500,000,000.00
27/11/00	54135	NOV.00	1,070,000,000.00
01/12/00	54209	NOV.00	500,000,000.00
18/12/00	54860	JULY-SEPT.00	30,000,000.00
22/12/00	54957	DEC-00	2,000,000,000.00
29/12/00	54990	DEC-00	1,200,000,000.00
26/01/01	55083	DEC-00	64,000,000.00
05/01/01	55701	JAN-01	3,270,000,000.00
26/01/01	57046	FEB-01	3,170,000,000.00
29/01/01	58801	MAR-01	2,300,000,000.00
30/03/01	59008	MAR-01	500,000,000.00
24/04/01	59749	APR-01	2,000,000,000.00
24/04/01	59773	APR-01	1,100,000,000.00
10/05/01	60366	APR-01	170,000,000.00
18/05/01	60772	MAY-01	3,193,500,000.00
16/01/01	55331	OCT-DEC	37,715,007.00
22/06/01	63140	JUN-01	1,200,000,000.00
01/06/01	63001	JUN-01	2,000,000,000.00
27/06/01	63987	APRIL-JUN	75,430,014.00
29/06/01	64676	JUN-01	62,000,000.00
29/06/01	66392	JUN-01	<u>231,803,373.00</u>
<b>TOTAL</b>			<b><u>38,315,931,350.00</u></b>

## TEACHERS SERVICE COMMISSION

**NOTE 1: GRANTS RECEIVED FROM MINISTRY OF LABOUR AND HUMAN RESOURCES DEVELOPMENT FOR YEAR 2000/2001**

<u>DATE</u>	<u>CHEQUE NO.</u>	<u>MONTH</u>	<u>AMOUNT</u>
28/07/2000	34128	JULY, 2000	16,405,394.15
31/08/2000	34787	AUGUST, 2000	18,167,194.05
27/09/2000	35802	SEPTEMBER, 2000	19,711,613.50
31/10/2000	36688	OCTOBER, 2000	22,217,304.50
30/11/2000	37660	NOVEMBER, 2000	22,859,513.60
02/01/2001	38801	DECEMBER, 2001	20,000,020.70
31/01/2001	39433	JANUARY, 2001	19,632,188.40
28/02/2001	40435	FEBRUARY, 2001	18,994,406.60
27/03/2001	41155	MARCH, 2001	18,750,150.90
02/05/2001	42706	APRIL, 2001	19,993,768.95
30/05/2001	43598	MAY, 2001	18,193,815.15
27/06/2001	44701	JUNE, 2001	<u>17,500,101.50</u>
<b>TOTAL GRANTS RECEIVED</b>			<b><u>232,425,472.00</u></b>

## TEACHERS SERVICES COMMISSION

### NOTE 2: MISCELLANEOUS REVENUE ACCOUNT NO. 01-900-129

<u>S/NO</u>	<u>RECEIVED FROM</u>	<u>TYPE OF RECEIPT</u>	<u>RECEIPT NO</u>	<u>AMOUNT KSH;</u>
1	Framto Enterprises Ltd	Tender	615239	5,000.00
2	Darjah Enterprises	"	615230	5,000.00
3	Darjah Enterprises	"	615231	5,000.00
4	Framto Enterprises Ltd	"	615240	5,000.00
5	Megamat General Stores	"	615236	5,000.00
6	Pen Ken Super Graphics	"	615212	5,000.00
7	The Paper Shop Ltd.	"	615218	5,000.00
8	Countryside Supplies Ltd	"	615215	5,000.00
9	Countryside Supplies Ltd	"	615117	5,000.00
10	Countryside suppliers Ltd	"	615216	5,000.00
11	Nairobi Eagle Electrical Services.	"	615224	5,000.00
12	Farmline Suppliers	"	615222	5,000.00
13	Chembion Agencies	"	615221	5,000.00
14	Ex-Sec Printers	"	615223	5,000.00
15	Sawagi Agencies	"	615250	5,000.00
16	Lomar Services	"	615245	5,000.00
17	Keni Office Supplies	"	615242	5,000.00
18	Keni Office Supplies	"	615241	5,000.00
19	Hi Investments	"	615280	5,000.00
20	Square M Service	"	615279	5,000.00
21	Square M. Services	"	615278	5,000.00
22	Nairobi Trousers & Shirts Ltd	"	615276	5,000.00
23	Square M. Services	"	615277	5,000.00
24	Jomo Kenyatta Foundation	"	615262	5,000.00
25	New Corner & Stationers	"	615264	5,000.00
26	Cheche General Suppliers	"	615263	5,000.00
27	Blue Chip Technologies Ltd	"	615273	5,000.00
28	Copy Tech Agencies	"	615269	5,000.00
29	Copy Tech Agencies	"	615270	5,000.00
30	Genesis Quick Suppliers	"	615298	5,000.00
31	Japoa Enterprises	"	615305	5,000.00
32	Copy Cat Ltd	"	615306	5,000.00
33	Officequip Service Ltd	"	615301	5,000.00
34	Gett Refrigeration & Air Conditioning	"	615302	5,000.00
35	Swift Office Supplies	"	615303	5,000.00
36	Kashionlite Stationers	"	615300	5,000.00
37	Bradon Foodstuff Suppliers	"	615310	5,000.00

38	Jenito Traders	"	615289	5,000.00
39	Jenito Traders	"	615290	5,000.00
40	Danito Enterprise	"	615291	5,000.00
41	Eskam Enterprises	"	615308	5,000.00
42	Mwalimu Investment co.	Hire of Bus	615450	20,000.00
43	Higher Education Loans Board	"	271731	28,514.00
44	Charm Business Services Tender		399024	5,000.00
45	Emachines Technology Ltd"		399083	10,000.00
46	Emachines Technology Ltd"		399106	10,000.00
47	Emachines Technology Ltd"		399099	5,000.00
48	Darjah Enterprises	"	399185	10,000.00
49	Darjah Enterprises	"	399189	15,000.00
50	Copy Cat Ltd	"	399288	10,000.00
51	Copy Cat Ltd	"	399395	5,000.00
52	Pymuwa Enterprises	"	399252	5,000.00
53	Nairobi Trouser & Shirts Factory.	"	399502	5,000.00
54	Nairobi Trouser .& Shirts Factory.	"	399508	5,000.00
55	Nairobi Trousers & Shirts Factory.	"	399503	5,000.00
56	Rams K. Ltd.	"	399408	5,000.00
57	Rams K> Ltd	"	399406	5,000.00
58	Rams K Ltd.	"	399405	5,000.00
59	Rams K Ltd.	"	399399	5,000.00
60	Chambion Agencies	"	399453	5,000.00
61	Japoa Enterprises	"	Various	50,000.00
62	Square M Services	"	Various	50,000.00
63	Japoa Enterprises	"	Various	40,000.00
64	Charm Business Service	"	Various	25,000.00
65	Copy Cat Ltd	"	Various	10,000.00
66	Lino Stationers	"	Various	20,000.00
67	Stephen M.Rukwaro Lost Visitors pass		615394	200.00
68	Muriuki Raphael	"	615296	200.00
69	Anthony Mwita	"	615274	200.00
70	John Odhiambo	"	615801	200.00
71	Agwenyi Ishmael		615617	200.00
72	Lullas Ndungu	"	271233	200.00
73	Stephen C.Cherogony	"	271443	200.00
74	Gilbert M.Munyao	"	277153	200.00
75	Reuben Kiboi Cheprot	"	272312	200.00
76	John M.Kariuki	"	272253	200.00
77	Mbaro William O.	"	814623	200.00
78	Jackson Malimbe A.	"	814686	200.00
79	Pheris Wawira M.	"	399448	200.00
80	Samuel Njiru	"	399666	200.00

81	U.S.A.I.D. Refund of Motor Vehicle Repairs	2,887,224.00
82	Various transfers of T.B.balances vide J.E. No.3498/2000/2001	579,295.40
83	Transfer Ref.J.E. 3500 2000/2001	<u>650.00</u>
		<u>4,033,483.40</u>

**TEACHERS SERVICE COMMISSION**  
**EXPENDITURE FOR FINANCIAL YEAR 2000/2001**

**NOTE 3 -**  
**TSC SECRETARIAT**

<b><u>ITEM DESCRIPTION</u></b>	<b><u>ACTUAL EXPENDITURE</u></b>	<b><u>VOTED PROVISION</u></b>
000 Personal Emoluments	142,462,704.15	163,682,888.00
040 Gratuity & Pension Contribution	177,761,104.10	175,941,106.00
050 House Allowances	61,458,980.10	75,573,426.00
060 Other Personal Allowances	26,598,138.05	29,658,062.00
065 Medical Allowances	<u>16,001,690.45</u>	<u>22,570,238.00</u>
	<b><u>424,282,616.85</u></b>	<b><u>467,425,720.00</u></b>

**NOTE 4**  
**PRIMARY, SECONDARY & SPECIAL INSTITUTIONS**

301 Personal Emoluments	24,050,733,347.35	24,298,390,725.00
302 Gratuity & Pension Contribution	7,052,756.70	6,998,780.00
303 House Allowance	8,206,948,612.70	8,155,498,452.00
304 Other Personal Allowances	1,725,774,964.20	1,810,925,383.00
305 Medical Allowance	<u>3,167,267,215.30</u>	<u>3,254,810,221.00</u>
	<b><u>37,157,776,896.25</u></b>	<b><u>37,526,623,561.00</u></b>

**NOTE 5**  
**TECHNICAL INSTITUTIONS**

301 Personal Emoluments	590,504,176.50	630,591,963.00
302 Gratuity & Pension Contribution	13,840.00	400,802.00
303 House Allowance	196,003,902.80	198,617,483.00
304 Other Personal Allowances	7,119,604.75	7,892,406.00
305 Medical Expenses	<u>65,985,589.50</u>	<u>67,163,174.00</u>
	<b><u>859,627,113.55</u></b>	<b><u>904,665,828.00</u></b>



## TEACHERS SERVICE COMMISSION

### NOTES 6-

#### OPERATIONS EXPENSES

	<u>KSH.</u>	<u>KSH.</u>
Postage and telegram charges	5,509,720.10	5,500,000.00
Telephone charges	3,039,332.95	3,050,000.00
Printing charges	1,614,868.35	1,681,657.25
Stationery Expenses	7,158,402.45	8,938,922.00
Advertisement Expenses	1,327,226.60	1,350,053.00
Uniforms and Clothing	181,680.00	198,480.00
Miscellaneous Other Charges	<u>598,064.80</u>	<u>602,822.15</u>
		<b><u>19,429,295.25</u></b>

**21,321,934.40**

### NOTES 7

#### MAINTENANCE EXPENSES

Rents and Rates	106,638,321.80	106,755,220.90
Library Expense	35,102.20	36,000.00
Compensation and Ex-gratia Payments	367,306.15	667,588.00
Repair & Maintenance of Office Expenses	4,087,716.40	4,138,117.15
Official Entertainment	1,779,266.05	1,900,000.00
Bank Charges	337,818.05	-
Staff Development	10,459,292.60	10,500,711.00
Teachers & staff Burial Expenses	17,700.00	20,808.00
Court Fines & Similar Payments	35,000.00	35,000.00
Electricity Water & conservancy	2,794,873.40	2,812,948.00
Vehicles Insurance	1,284,918.00	1,311,251.00
Passages & Leave Expenses	1,185,418.85	1,200,000.00
Audit Fees	1,060,000.00	1,060,000.00
HIV/AIDS Awareness Campaign	976,801.00	1,000,000.00
Fees Commission & Honoraria	<u>111,200.00</u>	<u>360,500.00</u>
	<b><u>131,170,734.50</u></b>	<b><u>131,798,144.05</u></b>
Transport Operating Expenses	4,038,173.55	4,100,000.00
Traveling & Accommodation Expenses	19,096,681.05	19,906,000.00
Staff & Teachers Medical Expenses	14,980,789.65	15,319,222.00
Depreciation for M/Vehicles Furniture		
Fitting and Permanent Equipment	14,725,837.05	-
Disposal of Furniture Fittings and		
Permanent Equipment	40,962,911.90	-
Write-off of Cash	<u>61,309.50</u>	-
	<b><u>93,865,702.70</u></b>	<b><u>39,325,222.00</u></b>

## TEACHERS SERVICE COMMISSION

### NOTE 8 STATEMENT OF FIXED ASSETS FOR YEAR 2000/2001

<u>FIXED ASSETS</u>	<u>TSC LAND</u>	<u>WORK IN PROGRESS TSC BUILDING (KSH)</u>	<u>MOTOR VEHICLES (KSH)</u>	<u>FURNITURE, FITTINGS AND EQUIPMENT (KSH)</u>	<u>TOTAL COSTS (KSH)</u>
Cost or valuation <b>1.07.2000</b>	42,000,000.00	48,177,209.15	23,146,957.45	249,989,172.45	363,313,339.25
Additions during the year	-	-	5,311,680.00	18,624,400.05	23,936,080.05
Disposal during the year	-	-	-1,040,000.00	-57,261,426.35	-58,301,426.35
	<u>42,000,000.00</u>	<u>48,177,209.15</u>	<u>27,418,637.65</u>	<u>211,352,146.15</u>	<u>328,947,992.95</u>
 <u>DEPRECIATION</u>					
As at 1.7.2000	-	-	8,619,619.50	52,259,696.70	34,865,275.55
Charge for the year	-	-	3,436,834.45	24,760,452.00	24,291,363.25
Disposal for the year	-	-	-260,000.00	-16,448,514.45	-9,825,526.20
	-	-	<u>11,796,453.95</u>	<u>60,571,634.25</u>	<u>49,331,112.60</u>
Net book value 30.6.2001	<u>42,000,000.00</u>	<u>48,177,209.15</u>	<u>15,622,183.70</u>	<u>150,780,511.90</u>	<u>279,616,800.35</u>
Net book value 30.6.2000	-	-	<u>17,848,121.20</u>	<u>174,251,122.85</u>	<u>240,276,453.20</u>

**TEACHERS SERVICE COMMISSION**  
**STATEMENT OF MOTOR VEHICLES FOR YEAR ENDED 30-6-2000**

**NOTE 8**

<b><u>REG.NO.</u></b>	<b><u>YEARS OF PURCHASE</u></b>	<b><u>PURCHASE VALUATION</u></b>	<b><u>ACCUM. DEP'N</u></b>	<b><u>BALANCE AS AT 30-6-2000</u></b>	<b><u>DEP'N FOR YEAR</u></b>	<b><u>BALANCE AS AT 30-6-2001</u></b>
1.KXL 092	1986	460,000.00	115,000.00	345,000.00	86,250.00	258,750.00
2.KXL 257	1986	240,166.65	235,031.20	5,135.45	1,283.85	3,851.60
3.KAA 171P	28/08/1979	459,329.00	432,025.55	27,303.45	6,825.85	20,477.60
4.KAA 226P	27/09/1990	631,814.00	593,269.35	38,544.65	9,636.15	28,908.50
5.KAG 638F	11/06/1996	1,405,000.00	351,250.00	1,053,750.00	263,437.50	790,312.50
6.KAG 250F	10/06/1996	1,090,000.00	476,875.00	613,125.00	153,281.25	459,843.75
7.KAH 077H	30/09/1996	1,279,162.00	840,699.25	438,462.75	109,615.70	328,847.05
8.KAJ 467S	14/07/1998	1,500,000.00	375,000.00	1,125,000.00	281,250.00	843,750.00
9.KAJ 553S	18/12/1998	4,322,000.00	1,485,687.50	2,836,312.50	709,078.10	2,127,234.40
10.KAJ 554S	18/12/1998	1,973,713.00	678,463.85	1,295,249.15	323,812.30	971,436.85
11.KAJ 594S	17/02/1999	1,884,653.00	588,954.05	1,295,698.95	323,924.70	971,774.25
12.KAJ 742S	15/03/1999	5,791,120.00	1,719,238.75	4,071,881.25	1,017,970.30	3,053,910.95
13.KAG 223F	20/06/1996	1,070,000.00	468,125.00	601,875.00	150,468.75	451,406.25
14.KAL 677U	28/06/2001	5,311,680.00	-	5,311,680.00	-	5,311,680.00
<b>TOTALS</b>		<b><u>27,418,637.65</u></b>	<b><u>8,359,619.50</u></b>	<b><u>19,059,018.15</u></b>	<b><u>3,436,834.45</u></b>	<b><u>15,622,183.70</u></b>

**TEACHERS SERVICE COMMISSION**  
**DISPOSAL OF MOTOR VEHICLED STATEMENT**

**NOTE8-**

<b><u>REF.NO.</u></b>	<b><u>TYPE OF VEHICLE</u></b>	<b><u>COST OR VALUATION</u></b>	<b><u>ACCUM. DEP'N</u></b>	<b><u>BALANCE AFTER ACCUM. DEP'N</u></b>	<b><u>SALES PRICE</u></b>	<b><u>PROFIT/LOSS ON DISPOSAL</u></b>
1. KXL 112	VOLVO240GL SALLON	430,000.00.	107,500.00	322,500.00	360,000.00	37,500.00
2. KXL 093	V.W.MICROBUS	250,000.00	62,500.00	187,500.00	150,000.00	(-37500)
3. KZG 904	V.W.KOMBI	360,000.00	90,000.00	270,000.00	120,000.00	(-150000)
<b>TOTALS</b>		<b>1,040,000.00</b>	<b>260,000.00</b>	<b>780,000.00</b>	<b>630,000.00</b>	<b>-150,000.00</b>

TEACHERS SERVICE COMMISSION

NOTE 8

SALE OF BOARDED VEHICLES

<u>REG.NO</u>	<u>TYPE</u>	<u>RECEIPT NO.</u>	<u>DATE</u>	<u>KSH.</u>
KXL	VOLVO	814064	13/3/01	155,000.00
		814284	20/3/01	145,000.00
		814292	21/3/01	60,000.00
				<u>360,000.00</u>
KXL 093	V.W.MICROBUS	814619	20/4/01	70,000.00
		814687	30/4/01	30,000.00
		814720	04/5/01	50,000.00
				<u>150,000.00</u>
KZG 904	V.W.KOMBI	814538	6/4/01	<u>120,000.00</u>

**TEACHERS SERVICE COMMISSION**  
**NOTE 8 - FURNITURE FITTINGS AND PERMANENT EQUIPMENT AS AT 30.6.2001**

	<u>TOTAL COST KSH</u>	<u>ACCUMULATED DEPRECIATION KSH</u>	<u>BALANCE AFTER DEPN KSH</u>	<u>DEPRECIATION FOR 2000/2001@ 12.5% KSH</u>	<u>BALANCE AS AT 30.06.2001 KSH</u>
Cost Valuation as at 01.07.2000	249,989,127.45	52,259,696.70	197,729,475.75	-	-
Less Disposal as at 30.6.1998	<u>57,261,426.35</u>	<u>16,448,514.45</u>	<u>40,812,911.90</u>	-	-
Balance after Disposal	<b>192,727,746.10</b>	<b>35,811,182.25</b>	<b>156,916,563.85</b>		
Adjustment for Depreciation over charged in 1998/99 and 1999/2000 written back	-	<u>(9,565,526.20)</u>	<u>9,565,526.20</u>	-	-
Balance as at 1.7.2000 after adjust.	<b>192,727,746.10</b>	<b>26,245,656.05</b>	<b>166,482,090.05</b>	<b>20,810,261.25</b>	<b>145,671,828.80</b>
Additions during the yr	<u>18,624,400.05</u>	-	<u>18,624,400.05</u>	<u>44,267.55</u>	<u>18,580,132.50</u>
	<u><b>211,352,146.15</b></u>	<u><b>26,245,656.05</b></u>	<u><b>185,106,490.10</b></u>	<u><b>20,854,528.80</b></u>	<u><b>164,251,961.30</b></u>

**TEACHERS SERVICE COMMISSION**

**NOTE 8 - WRITE-OFF OF FURNITURE, FITTINGS & EQUIPMENTS  
WORKING PAPER**

<b><u>1997/98</u></b>	<b><u>TOTAL COST</u></b>	<b><u>ACCUM. DEPN</u></b>	<b><u>BAL.AFTER DEPN</u></b>	<b><u>DEPN. FOR YEAR</u></b>	<b><u>BALANCE 30-6-98</u></b>
Cost at valuation 1/7/97	42,697,523.30	11,344,740.85	31,352,782.45	3,919,097.80	27,433,684.65
Additions	14,563,903.05	-	14,563,903.05	1,184,675.80	13,379,227.20
	<b>57,261,426.35</b>	<b>11,344,740.85</b>	<b>45,916,685.50</b>	<b>5,103,773.60</b>	<b>40,812,911.85</b>
<b><u>1. 1998/99</u></b>					
1/7/98	57,261,426.35	16,448,514.45	40,812,911.90	5,101,614.00	35,711,297.90
Additions	143,793,111.20		143,793,111.20	4,520,256.25	139,272,854.95
Totals	<b>201,054,537.55</b>	<b>16,448,514.45</b>	<b>184,606,023.10</b>	<b>9,621,870.25</b>	<b>174,984,152.85</b>
<b><u>2. 1999/2000</u></b>					
1/7/99	200,321,507.55	26,070,384.70	174,251,122.85	21,781,390.50	152,469,732.35
Additions	49,667,664.90		49,667,664.90	4,407,921.50	45,259,743.40
Totals	<b>249,989,172.45</b>	<b>26,070,384.70</b>	<b>223,918,787.75</b>	<b>26,189,312.00</b>	<b>197,729,475.75</b>

**NB:**

- (i) The Accounting treatment is based on international Accounting Standard 8 18(c) and 16.55 & 56
- (ii) Treasury Authority letter Ref DSS CONF.3/05/04 VOL.IV (7) of 25<sup>th</sup> June 2001 on disposal of stores items as a result of the 7th August 1998 Bomb Blast and write-off of the value from the books of Teachers Service Commission.

## TEACHERS SERVICE COMMISSION

### DEPRECIATION CHARGED INTO ACCOUNTS AFTER 30<sup>TH</sup> JUNE 1998 AS A RESULT OF BOMB BLAST OF 7-8-98

#### 1998/1999

Value of furniture fittings & Equipment as at 30-6-98....Ksh. 40,812,911.90

Depreciation for the year.12.5% of :Ksh. 40,812,911.90 = 5,101,614.00

#### 1999/2000

Value of furniture, fittings & Equipment = Ksh. 40,812,911.90

Less : Ksh 5,101,614.00

Balance

Ksh. 35,711,297.90

Depreciation for the year 12.5% of Ksh. 35,711,297.90

= Ksh. 4,463,912.20

#### Summary of excess depreciation charged in Accounts

i. Year 1998/1999.....= Ksh. 5,101,614.00

ii. Year 1999/2000..... = Ksh. 4,463,912.20

Changes in Accounting Estimates Ksh. 9,565,526.20

**NB:** The amount is adjusted as an extraordinary item under international Accounting Standard 8.28 & 29 and as a change in Accounting Estimates to Accumulated Fund.



**TEACHERS SERVICE COMMISSION**  
**NOTE 8 ADDITIONAL PURCHASE OF FURNITURE, FITTINGS AND**  
**PERMANENT EQUIPMENT AS AT 30TH JUNE 2001**

<u>S/NO</u>	<u>DESCRIPTION</u>	<u>DATE OF PURCHASE</u>	<u>COST PRICE</u>	<u>DEPRE-CITATION PERIOD</u>	<u>DEPRECIATION 12.5</u>	<u>NET BOOK VALUE(KSH)</u>
1	2Electric kettles	6.9.2000	7,000.00	9 months	656.25	6,343.75
2	2Electric kettles	7.9.2000	7,000.00	9 months	656.25	6,343.75
3	1Electric Kettle	3.10.2000	3,500.00	8 months	291.65	3,208.35
4	100 PCS Rapid Stamping Machine	8.11.2000	51,500.00	7months	3,755.20	47,744.80
5	1Mobile Phone Ericson	6.12.2000	6,000.00	6months	375.00	5,625.00
6	1 paper punch	8.11.2000	1,650.00	7months	120.30	1,529.70
7	12 Rattle cupboards	23.11.2000	212,400.00	7months	15,487.50	196,912.50
8	8 File cabinets 4 drawers	23.11.2000	87,999.95	7months	6,416.65	81,583.30
9	1 Nokia Mobil Phone	15.12.2000	12,500.00	6months	781.25	11,718.75
10	1Shipping container	9.2.2000	178,600.00	4months	7,441.65	171,158.35
11	2Electric kettles	31.1.2000	7,000.00	5 months	364.55	6,635.45
12	1Blender	1.12.2000	4,800.00	7months	350.00	4,450.00
13	1Electric Typewriter	16.2.01	54,000.00	4months	2,250.00	51,750.00
14	24 Heavy Duty Paper Punches	18.11.2000	25,200.00	7months	1,837.50	23,362.50
15	1Ericson Mobile Phone	23.3.2001	15,600.00	3months	485.50	15,114.50
16	2 Electric Kettles	30.4.2001	7,000.00	2months	145.80	6,854.20
17	1 Mobile Phone	26.3.2001	15,000.00	3months	487.50	15,112.50
18	3 Cash Boxes	26.3.01	25,350.00	3months	792.15	24,557.85
19	3 Head Sets & Hand Sets	22.5.2001	123,900.00	1month	1,290.60	122,609.40
20	1 Electric Kettle	24.5.2001	3,500.00	1month	36.45	3,463.55
21	Cost of construction materials Ref	20.6.2001	236,990.00			236,990.00
22	2 Air Conditioners	21.6.2001	296,800.00			296,800.00
23	4 Photocopiers	28.6.2001	780,000.00			780,000.00
24	1 Heavy Duty Shredder	20.6.2001	210,000.00			210,000.00
25	1 Sewer Compac Pentium 3Proces	29.6.2001	495,000.00			495,000.00
26	86 Personal Computers	12.6.2001	10,406,000.00			10,406,000.00
27	1 Heavy duty printer	12.6.2001	162,000.00			162,000.00
28	11 Hewlett Laser jet printers	12.6.2001	451,000.00			451,000.00
29	1 wide Carriage Printer	12.6.2001	62,000.00			62,000.00

30	1	Uninterruptible Power Supply	12.6.2001	59,000.00		59,000.00
31		1Hewlett Packard Color Laser Jet	12.6.2001	496,000.00		496,000.00
32		Window Films	12.6.2001	210,540.00		210,540.00
33	2	Serving Trolleys	22.5.2001	23,600.00	245.80	23,354.20
34	30	Telecom Outlet for data.	20.6.2001	21,000.00		21,000.00
35	30	Patch Cards 3 m	20.6.2001	14,945.10		14,945.10
36	2700	Cat SE cable 1000m	20.6.2001	73,575.00		73,575.00
37	3	3com 10/10024 port hub	20.6.2001	120,000.00		120,000.00
38		Labour	20.6.2001	55,350.00		55,350.00
39	70-	UPS APC 650 A	18.6.2001	1,032,500.00		1,032,500.00
40	1	Novel Operating System	18.6.2001	170,000.00		170,000.00
41	20MS	Windows 98 SE	18.6.2001	240,000.00		240,000.00
42	20	MS Office Professionals	18.6.2001	500,000.00		500,000.00
43	1	Norton Anti Virus	18.6.2001	120,000.00		120,000.00
44	10	Quick Books Pro	18.6.2001	550,000.00		550,000.00
45	8	cash boxes	4.6.2001	67,600.00		67,600.00
46		Toshiba 4600xDUD 850 MH2 Proce	26.06.2001	920,400.00		920,400.00
<b>TOTALS</b>				<b><u>18,624,400.05</u></b>	<b><u>44,267.55</u></b>	<b><u>18,850,132.50</u></b>

NOTE 8

TEACHERS SERVICE COMMISSION  
ADDITIONAL PURCHASE OF FURNITURE, FITTINGS AND  
PERMANENT EQUIPMENT FOR THE YEAR 2000/2001

<u>DATE</u>	<u>V/NO</u>	<u>ITEM</u>	<u>QTY</u>	<u>SUPPLIER</u>	<u>COST</u>
06.09.2000	290458	Electric Kettle		2 Keni Office Supplies	7,000.00
03.10.2000	290672	Electric Kettle		1 Keni Office Supplies	3,500.00
08.11.2000	290904	Rapid stapling Machine	100pcs	The Paper Shop	51,500.00
06.12.2000	291029	Mobile Phone Ericson 1018 plus connection fee	1pc	Datic Enterprises	6,000.00
08.11.2000	290852	Paper Punch	1pc	Anpas General Suppliers	1,650.00
23.11.2000	291089	Rattle Cupboards	12pcs	Keni Office Supplies	212,400.00
23.11.2000	291090	File Cabinets 4 Drawers	8pcs	The Copy Cat Ltd	87,999.00
15.12.2000	291099	Nokia Mobile Phone	1 pc	Datic Enterprises	12,500.00
09.02.2001	291460	Shipping Container	1 pc	Fanaka International Ltd.	178,600
31.01.2001	291405	Electric Kettles	2 pc	Keni Office Supplies	7,000.00
01.12.2000	291043	Blender	1 pc	Anco Hardware Tools Cuttury & Locks	4,800.00
16.02.2001	291625	Electric Typewriter	1 pc	Square M. Services	54,000.00
18.11.2000	291705	Heavy Duty Paper Punch	24 psc	Faith Information Services	25,200.00
23.03.2001	291845	Ericson Mobile Phone	1 pc	Italian Mens Wear	15,600.00
30.04.2001	292118	Electric Kettle	2pcs	Keni Office Supplies	7,000.00
26.03.2001	291748	Mobile Phone	1 pc	Italian Mens Wear	15,600.00
26.03.2001	292108	Cash Boxes	3 pcs	Keni Office Supplies	25,350.00
22.05.2001	292373	Head Sets & Hand Sets	6pcs each	Telea Kenya Ltd	123,900.00
24.05.2001	292428	Electric Kettle	1 pc	Keni Office Supplies	3,500.00
20.06.2001	292536	Cost of Materials Contract ref No TSC/MN & S/19MN/46/2000		Franconomical Enterprises	236,990.00
21.06.2001	292537	Air Conditioners	2 pcs	Geff Refrigeration	296,800.00
28.06.2001	292542	Photo Copiers	4 pcs	Gestener Ltd	780,000.00
20.06.2001	292464	Heavy Duty Shredder	1 pc	Gestener Ltd	210,000.00
29.06.2001	292566	Server Compac Pentium 111 Processor	1 pc	The Copy Cat Ltd	495,000.00
12.06.2001	292495	Personal Computers	86 pcs		10,406,000.00
		Heavy Duty Printer	1pc		162,000.00
		Hewlett Laser Jet-1100 Printers	11 pcs		451,000.00
		Wide Carriage Printer	1pc		62,000

12.06.2001	Uninterruptable Power Supply	1pc		59,000.00
	Hewlett Packard Color Laser	1pc		496,000.00
292465	Window Films		Paschal Systems	210,540.00
292476	Serving Trolley	2 pcs	Indent Limited	23,600.00
292516	Telcom outlet for data	30pcs		21,000.00
	Patch Cord 3M	30PCS		14,945.10
	Cat SE Cable 1000M	2,700PCS		73,575.00
	3 Com 10/10024 Port Hub	2pcs		120,000.00
	Labour	2,700		55,350.00
18.06.2001	292506 Ups-Apc 650A	70pcs	Emachines Technologies	1,032,500.00
	Novell Operating System	1pcs	Emachines Technologies	170,000.00
	Ms Windows 98 SE	20pcs		240,000.00
	Ms Office Professionals	20pcs		500,000.00
	Nortons Anti Virus	1pc		120,000.00
	Quick Books Plo	10 pcs	Emachines Technologies	550,000.00
04.06.2001	292513 Cash Boxes	8pcs	Keni Office Supplies	67,600.00
26.06.2001	292527 Toshiba 4600xDUD Notes	3 pcs	E-Machines	920,400.00
	Book Computer Inter Pill 850			
	MH2 Processor			
07.09.2000	290283 Electric Kettle	2 pcs	Keni Office Supplies	7,000.00
			<b>TOTALS</b>	<b><u>18,624,400.05</u></b>

REPUBLIC OF KENYA  
MINISTRY OF FINANCE & PLANNING

Telegraphic Address: 22921  
FINANCE-NAIROBI  
FAX NO. 330426  
Telephone: 338111  
When replying please quote



THE TREASURY

P.O. Box 30007

NAIROBI

Ref. DSS CONF. 3/05/04 VOL.IV(7)

25<sup>th</sup> June. 2001

Prof. J.C. Kiptoon, EBS.  
Permanent Secretary  
Ministry of Education Science & Technology  
P O Box 30040  
NAIROBI

**CONFIDENTIAL**

Dear *Prof Kiptoon*

Re: Authority to dispose of stores items which became unserviceable as a result of the 7<sup>th</sup> August 1998 Bomb Blast and write off the value from the books – Teachers Service Commission.

Reference is made to letter Ref TSC/CONF/348/14 of 28<sup>th</sup> February 2001 from the Secretary, Teachers Service Commission forwarded through you on the above

In consideration of the facts presented in the letter, Treasury authority is hereby given to dispose of the items as per the recommendations of the Teachers Service Commission (TSC) as follows -

1. Repairable furniture be donated to Educational Institutions and your Ministry after satisfying the needs of TSC field units.
2. Other items be sold following the laid down procedures
3. The book value of the items involved i.e. Kshs 41,812,911.00 be written off as per the regulations

Yours

*Samuel Bundotich*

Samuel Bundotich  
FINANCIAL SECRETARY TREASURY

**CONFIDENTIAL**

## TEACHERS SERVICE COMMISSION

### NOTE 9 DEBTORS

	<u>2000/2001</u> <u>(KSH)</u>	<u>1999/2000</u> <u>(KSH)</u>
Outstanding Car Loans	202,328.30	202,328.30
Losses of Cash	28,184,660.00	26,469,158.15
Salary Overpayment	135,818,733.10	214,689,187.05
Temporary Imprests	721,503.30	190,128.80
Standing Imprests	-	3,643.60
Salary Advances	1,858,282.50	1,513,049.30
Net Salary Advances	10,147,814.20	-
Recoveries/Payments ifo		
Ministry of Education	104,881.95	116,192.20
Grants Receivable	231,803,373.00	40,777,420.00
National Harambee Funds	-	31,915.00
Losses of Stores (Unsettled)	-	2,549.90
TSC Staff Canteen Expenditure	-	560,240.00
	<u>408,841,576.35</u>	<u>284,555,812.30</u>

### NOTE 9 - OUTSTANDING CAR LOANS PAID TO THE NATIONAL BANK OF KENYA

<u>S/NO</u>	<u>TSC/NO</u>	<u>NAME</u>	<u>AMOUNT</u> <u>KSH.</u>
1.	4577	H.V.Nato	13,163.05
2.	100161	J.K.Rop	26,476.90
3.	53745	Kandie A.Kiprotich	45,864.20
4.	4162	Kanyare Lee	35,905.90
5.	50654	Ngugi G.D.	64,090.65
6.	193016	Kathurima O.	16,827.60
			<u>202,328.30</u>

2000/2001

LOSSES OF CASH ACCOUNT 01-700-597 PROVINCIAL LOSSES

NOTES 9- DEBTORS

<u>SNO</u>	<u>DESCRIPTION</u>	<u>YEAR</u>	<u>KSH</u>	<u>KSH</u>
1	Siriba T. T C	1997/78	1424.70	
2	DEO Turkana	1997/88	-9552.25	
3	DEO Meru	Sept. 1989	21016.65	
4	DEO Vihiga	Nov. 1992	353976.60	
5	TSC Hqs	1993/94	21600692.90	
6	DEO Mwingi	May 1994	21140.05	
7	DEO Samburu	Oct. 1994	10840.00	
8	DEO Marsabit	Jan 1995	86715.05	
9	DEO Migori	Dec 1995	151035.15	
10	DEO Machakos	Aug 1996	204918.35	
11	DEO Kilifi	Aug/Sept 1996	-41689.20	
12	DEO Transamara	Dec 1996	77365.00	
13	DEO West Pokot	Aug 1997	199001.45	
14	DEO HomaBay	Dec 1997	933067.15	
15	DEO Nyamira	Feb 1998	24541.80	
16	DEO Koibatek	June 1998	269009.20	
17	DEO Homabay	July 1998/ Jun 1999	207394.70	
18	DEO Muranga	Dec 1998	533277.85	
19	DEO Makueni	May 2000	133015.95	
20	DEO Marsabit	Jan-Oct 2000	10388.60	
21	DEO Gucha	Nov 2000	1147806.20	
22	DEO Marsabit	Jan 1995	5233.00	
23	DEO Migori	Dec 2000	132885.10	
24	<b>Add</b> cheques intercepted on the way and encashed at various branches of Post Bank			
	i)Cheque NO. 317322 dd 4/08/99		122942.15	
	ii)Cheque NO. 305963 dd 5/06/99		64171.35	
	iii)Cheque NO. 331064 dd 18/10/99		135650.50	
	iv)Cheque NO. 329952 dd 08/10/99		53518.60	
	v)Cheque NO. 339058 dd 31/08/99		<u>61211.00</u>	
			<u>437493.60</u>	<b>26,510,994.60</b>

Add Provincial Losses of cash  
( shortage ) as detailed here below-

**1,673,665.40**

TSC Secretariat	-	<b>Ksh</b>	1.317.15	CR
Central Province Primary		"	64.145.10	"
Eastern " "		"	399.472.90	DR
Coast " "		"	277.627.20	"
Rift Valley " "		"	92.190.10	DR
Western " "		"	192.458.40	CR
Nyanza " "		"	588.332.65	DR
Nairobi Mombasa				
N/E " "		"	89.712.20	DR
Secondary " "		"	483.944.00	DR
Technical " "		"	307.00	DR
			<b><u>1,673,665.40</u></b>	

**28,184,660.00**



ANALYSIS OF OVERPAYMENT ACCOUNTS FOR FINANCIAL YEAR 2000/2001

<u>PROVINCE</u>	<u>OVERPAYMENT AS AT 30.6.00</u>		<u>OVERPAYMENT INCURRED 2001/2001</u>		<u>TOTAL OVERPAYMENT</u>		<u>RECOVERED</u>		<u>O/PAYMENT REFUND CASH/CHEQUE</u>		<u>CANCELLED</u>		<u>OVERPAYMENT AS AT 30.6.01</u>	
	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>	<u>KSH</u>
CENTRAL	15,817,909.45	13,977,854.95	29,795,764.40	15,854,375.15	2,169,855.20	1,873,309.40	9,898,224.65							
EASTERN	8,810,769.30	19,313,879.15	28,124,648.45	12,166,119.85	2,000,906.95	896,431.15	13,061,190.50							
WESTERN	11,888,310.30	10,668,614.15	22,556,924.45	12,720,403.25	1,095,212.10	698,940.75	8,042,368.35							
NYANZA	16,378,041.65	14,781,252.70	31,159,294.35	14,732,574.90	1,771,505.70	1,892,751.50	12,762,462.25							
N/EASTERN	1,746,798.45	3,014,110.55	4,760,909.00	2,253,771.90	696,969.45	366,257.30	1,443,910.35							
NAIROBI														
MOMBASA														
COAST	1,990,716.65	8,636,363.70	10,627,080.35	4,545,209.15	288,346.35	201,372.35	5,592,152.50							
TECHNICAL	4,131,134.10	4,691,422.90	8,822,557.00	4,099,210.05	335,642.60	336,669.15	4,051,035.20							
BASIC EDUC INSTITUTIONS	3,919,321.95	7,131,892.55	11,051,214.50	6,546,511.60	1,209,657.50	306,751.05	2,988,294.35							
SECRETARIAT	-28,458.35	889,521.30	861,062.95	747,736.10	66,291.70	66,682.85	-19,647.70							
RIFT VALLEY	115,114,160.40	34,902,969.10	150,017,129.50	2,401,875.15	4,046,093.70	5,986,265.35	47,582,895.30							
PRIMARY	-1,240.00	3,121.60	1,881.60	10,373.55	-	-	-8,491.95							
POST PRIMARY	34,921,723.15	76,987,502.25	111,909,225.40	72,361,214.10	4,210,692.45	4,912,979.55	30,424,339.30							
TOTAL	214,689,187.05	194,998,504.30	409,687,691.95	238,439,374.75	17,891,173.70	17,538,410.40	135,818,733.10							

2000/2001 TEMPORARY IMPREST RECONCILIATION STATEMENT

A/C 01-850-850

<u>TSC/NO.</u>	<u>NAME</u>	<u>DATE</u>	<u>IMPREST</u>	<u>AMOUNT</u>
100723	H.A. KEYA		548464	<u>KSH</u> 3000.00
500020	G.N. KABUTHI		306121	1909.00
600247	E.P. OCHARI		548356	20.00
600540	A. MLAWI	3/7/00	836465	19,880.00
600809	CATHERINE MWAURA	4/7/00	836457	16,600.00
500326	PHILIP K. BETT	18/12/00	856704	3,990.00
100446	ROSE LUSICHE	13/11/00	856917	10,000.00
600726	JOSEPH KIRUI	20/12/00	856710	405.00
100850	E.M. WANJOHI	14/12/00	856700	11,000.00
184770	ELIZABETH ORENGE	16/01/01	856728	15,351.00
600383	KUSE M. HAPPY	09/02/01	856762	17,000.00
100483	GICHIMU GEORGE	1/3/01	856786	19,000.00
600922	CHEWE MATO	2/4/01	856832	9,800.00
600701	PAMELA MOGAKA	2/4/01	856833	7,800.00
600843	JULIUS M. NYAMU	3/4/01	856836	3,500.00
600702	JOSEPH MUTHEWA	4/4/01	856837	35,000.00
600854	ABIJAH SANINGO	4/4/01	856838	13,800.00
700182	JACQLINE SHIBAHUS	4/4/01	856839	26,000.00
600714	KENNEDY KIMUYU	4/4/01	856840	19,000.00
500614	MANYATTA MSAMULI	5/4/01	856843	4,700.00
600658	MWANYUMBA P. MSAMULI	10/4/01	856845	12,000.00
500478	MARGARET MWANJALA	15/5/01	856884	4,000.00
100902	PETER KIMWOMI	14/5/01	856891	2,500.00
184561	K.M. MWITI	15/5/01	856897	160,000.00
500881	GRACE MUGO	17/5/01	856904	7,000.00
600381	SAOLI OLE NKANAE	14/7/01	856896	2,250.00
500660	JONATHAN K. KOMEN	30/3/01	856828	500.00

600718	F.M. NDUBA	29/5/01	856920	3,000.00
600935	FREDRICK NJOROGÉ	4/5/01	856954	24,848.00
500020	G.N. KABUTHI	8/6/01	856938	2,500.00
600260	J.O. OMACHI	22/5/01	856910	430.00
700132	JOSHUA SIGEI	13/6/01	856949	420.00
600727	NASHON OSACHI	13/6/01	856948	220.00
600555	NICHOLAS MWANIKI	15/6/01	856953	25,000.00
600935	FREDRICK NJOROGÉ	15/6/01	856954	3,400.00
700460	KIPROTICH KANDIE	14/6/01	856951	820.00
700133	JUDITH MUGO	19/6/01	856962	1,348.00
600935	FREDRICK NJOROGÉ	21/6/01	856969	7,030.00
500612	DISMUS MULATIA	21/6/01	856970	3,000.00
700114	PATRICK BIRGEN	25/6/01	856972	290.00
100261	JEREMIAH MURIUKI	28/6/01	856972	7,400.00
100748	D.K. MWANIA	28/6/01	856977	8,000.00
500016	OTIENDE WELLINGTON	29/6/01	856981	30,000.00
700460	JOSEPH KIRUI	14/6/01	856950	1,230.00
600728	ONESMUS MASILI	14/6/01	856944	2,799.00
700108	JACKSON K. MUTAI	13/6/01	856945	32,450.00
100837	S.N. KINYUA	15/6/01	856959	13,704.50
700438	M. KARANJA	20/6/01	856964.	800.00
700133	JUDITH MUGO	26/6/01	856974	59,000.00
700427	KENNETH K. KIPTANUI	15/6/01	856961	0.50
600704	DOREEN RUTO	21/6/01	856967	0.30
				<u>67,808.00</u>
				<u>721,503.30 DR</u>

**Unidentified Credits**

**RE:2000/2001 ADVANCES ACCOUNTS RECONCILIATION STATEMENTS**

<u>SALARY ADVANCES</u>	<u>KSHS</u>	<u>ADVANCES NET SALARY</u>	<u>KSHS</u>
001-800-811	1,212,061.80DR	001-800-807	1,558,252.55DR
001-800-820	265.00DR	002-800-800	397,870.00DR
002-800-810	10,537.50DR		
002-800-811	84,011.20DR	002-800-801	9,536,508.35DR
002-800-812	239,008.75DR	002-800-802	1,061,609.60DR
002-800-813	118,797.90DR	002-800-803	559,808.55CR
002-800-814	113,565.30DR	002-800-804	141,683.50DR
002-800-815	1,350.00CR	002-800-805	725,745.10DR
002-800-816	8,797.85DR	002-800-806	1,104,088.60DR
003-800-811	nil	002-800-807	980,336.75CR
003-800-812	116,440.90CR	003-800-800	737,134.55CR
003-800-815	97,623.20DR	003-800-801	5,470,138.80CR
003-800-816	28,496.30DR	003-800-802	405,964.70CR
003-800-817	3,000.00CR	003-800-803	4,047,141.65CR
003-800-818	94,836.60DR	003-800-804	9,076,064.90DR
003-800-819	19,109.00DR	003-800-805	1,379,905.30CR
003-800-820	nil	003-800-806	807,150.40DR
003-800-821	7,030.00DR	003-800-807	2,113,015.90CR
003-800-822	164,743.70CR	003-800-808	155,602.90DR
003-800-823	10,250.00DR	003-800-809	36,485.75DR
003-800-824	<u>99,406.70DR</u>	003-800-814	<u>1,240,198.75DR</u>
<b>TOTAL</b>	<b><u>1,858,282.50</u></b>	<b>TOTAL</b>	<b><u>10,147,814.20DR</u></b>

**NOTE 10-UNPAID (RD) CHEQUES OUTSTANDING AS**  
**AT 30<sup>TH</sup> JUNE 2001**

	<u>Cheque No:</u>	<u>Dated</u>	<u>Amount</u>	<u>Drawer</u>
1.	167982	14.6.1980	1,781.00	DC-Siaya
2.	169147	9.3.1981	4,221.00	DC-Siaya
3.	215805	20.11.96	1,305.30	Public Trustee Ksm.
4.	002095	2.4.98	79,242.55	DC S-Nyanza
5.	002206	8.5.98	12,512.10	DC-U/Gishu
6.	002207	8.5.98	93,843.30	DC-U/Gishu
7.	002208	8.5.98	34,400.60	DC-U/Gishu
8.	002209	8.5.98	68,030.00	DC-U/Gishu
9.	002344	15.6.98	16,510.90	DC U/Gishu
10.	002299	17.6.98	21,603.20	DC U/Gishu
11.	002397	2.7.2001	49,520.60	DC U/Gishu
12.	002272	9.8.98	8,478.00	DC U/Gishu
13.	000330	11.6.98	38,362.90	DC Turkana
14.	002092	10.12.98	14,739.00	DC Turkana
15.	32451	13.6.2000	3,575.00	Pensions Dept
16.	004776	17.8.2000	15,389.90	DC Kisii
17.	005014	16.10.2000	59,779.00	DC Kisii
18.	56797	22.2.2001	16,229.30	Ministry of Education
19.	*22653	31.1.2001	12,466.60	DPM
	<u>Money Order No.</u>	<u>Amount</u>	<u>Purchased by</u>	
21.	0692199	570.00	Hermertone Kyagava Tsc/300039	
22.	1060209	9,102.00	DEO-Keiyo	
		<u>564,322.25</u>		

\*This cheque was replaced after June 2001

NOTE 11 SHORT TERM DEPOSITS - PIONEER BUILDING SOCIETY

<u>FIXED DEPOSITS NO.</u>	<u>DATE</u>	<u>AMOUNT DEPOSITED</u> (KSHS)	<u>INTEREST</u> (KSHS)	<u>DATE OF MATURITY</u>	<u>2000/2001</u> (KSHS)	<u>1999/2000</u> (KSHS)
1789	29.7.85	2,518,479.00	365,179.45	29.7.86	2,883,658.45	2,883,648.45
2049	16.12.85	2,814,933.60	394,090.70	16.12.86	3,209,024.30	3,209,204.30
17799	11.12.85	<u>6,000,000.00</u>	<u>435,000.00</u>	10.6.86	<u>6,435,000.00</u>	<u>6,435,000.00</u>
Less Receipts Vide No.426616, 426617,426618		11,333,412.60	1,194,270.15		12,527,682.75	12,527,682.75
		<u>4,348,058.35</u>			<u>4,348,058.35</u>	<u>4,348,058.35</u>
		<u>6,985,354.25</u>	<u>1,194,270.15</u>		<u>8,179,624.40</u>	<u>8,179,624.40</u>



**RECONCILIATION ACCOUNT SUMMARY FOR YEAR 2000/2001 BALANCE**

**RETURNED SALARIES - REVENUE DIVISION**

<b><u>ACCOUNT NO.</u></b>	<b><u>ACCOUNT NAMES</u></b>	<b><u>CREDIT</u></b>	<b><u>DEBIT</u></b>
001-700-569	SECRET & FLD SERVICES	8497.60	
002-700-560	PRV YEARS CENTRAL PROVINCE	214209.90	
002-700-561	PRV YEARS EASTERN PROVINCE		87945.40
02-700-562	PRV YEARS COAST & N/EASTERN	245260.75	
002-700-563	PRV YEARS R/VALLEY PROV.	201317.90	
002-700-564	PRV YEARS WESTERN PROV.	173979.40	
002-700-565	PRV YEARS NYANZA PROV.	228046.60	
002-700-566	PRV YEARS DEPT.41	600681.30	
002-700-567	PRV YEARS NAIROBI & MOMBASA		68686.40
002-700-601	KIAMBU	289029.95	
002-700-602	MURANGA	2743.85	
002-700-603	NYERI	9397.75	
002-700-604	KIRINYAGA	230.65	
002-700-605	NYANDARUA	3588.70	
002-700-606	MASAKU	967467.85	
002-700-607	KITUI	80812.15	
002-700-608	MERU	23242.25	
002-700-609	EMBU	10781.55	
002-700-610	ISIOLO		226.50
002-700-611	MARSABIT	12373.75	
002-700-612	KWALE		11446.30
002-700-614	TAITA-TAVETA		NIL
002-700-615	LAMU		224.00
002-700-616	TANA RIVER		
002-700-617	KIPSIGIS		3136.60
002-700-618	BARINGO		2417 60
002-700-619	NAKURU	1158128.65	
002-700-620	LAIKIPIA		19463 50
002-700-621	KAJIADO	22186.75	
002-700-622	NAROK	43379.20	
002-700-623	SAMBURU		38.80
002-700-624	TURKANA	6212.70	
002-700-625	TRANS-NZOIA		4806.80
002-700-626	U-GISHU	51396.15	
002-700-627	NANDI	23147.70	
002-700-628	ELMARAKWET		
002-700-629	WEST POKOT		1138.50
002-700-630	KAKAMEGA	780369.90	
002-700-631	BUNGOMA	25802.55	
002-700-632	BUSIA	44082.35	
002-700-633	GUSII		98013.10



002-700-634	KISUMU	223397.40	
002-700-635	SIAYA		2002.05
002-700-636	SOUTH NYANZA	132828.60	
002-700-637	GARISA	NIL	
002-700-638	MANDERA		2721.80
002-700-639	WAJIR	3247.60	
002-700-640	NAIROBI	154876.55	
002-700-641	MOMBASA	507294.75	
002-700-642	NYAMIRA	NIL	
002-700-643	MAKUENI	NIL	
002-700-644	THARAKA-NITHI	NIL	
002-700-645	BASIC ED INST	107203.75	
002-700-646	VIHIGA	126858.30	
002-700-647	MIGORI		3657.05
002-700-648	MWINGI	NIL	
002-700-649	NYAMBENE	NIL	
002-700-650	ELGON	10354.10	
002-700-651	KURIA	NIL	
002-700-652	THIKA	7025.90	
002-700-653	SUBA	NIL	
002-700-654	KOIBATEK	NIL	
002-700-655	MOYALE	NIL	
002-700-656	LUGALI/MALAVA	NIL	
002-700-657	TESO	NIL	
002-700-658	MBEERE	NIL	
002-700-699	TESO	NIL	
002-700-660	MBEERE	NIL	
002-700-671	B.E.I.	NIL	
003-700-558	PREVIOUS YEARS DEPT 52	3396.20	
003-700-567	PREVIOUS YEARS DEPT 37	868454.00	
003-700-595	NAIROBI PRO DEPT 44	134596.70	
003-700-596	NYANZA PROV. DEPT 45	861550.45	
003-700-597	EASTERN PRO. DEPT 46	123017.60	
003-700-598	RIFT VALLEY PRO DEPT 49	232006.25	
003-700-599	CENTRAL PROV. DEPT 48	426958.25	
003-700-600	COAST PRO DEPT 49	63911.65	
003-700-601	N/EASTERN PRO DEPT 57	16277.10	
003-700-602	EASTERN PRO. DEPT 58	315809.20	
003-700-645	CURRENT YEAR DEPT 41	135994.25	
003-700-646	CURRENT YEAR DEPT 52	395958.15	
003-700-647	CURRENT YEAR DEPT 37	1315.90	
003-700-662	SECRET STAFF DEPT 62	<u>NIL</u>	

**11973695.10 303352.70**

**BALANCE AS AT 30.6.2000**

**KSHS. 11,670,342.40 CR.**

## TEACHERS SERVICE COMMISSION

### NOTE 13 – STATEMENT OF ACCUMULATED FUND

<b>Balance b/f</b>	<b>685,169,816.00</b>	<b>134,850,470.60</b>
<b>ADD: Statutory barred stale Cheques 6 years old J.E 3456/2000/2001</b>	<b>1,690,142.45</b>	<b>1,536,483.85</b>
<b>Excess Income on Valuation Of Motor Vehicles J.E. 3502/2000/2001</b>	<b>(1,521,663.00)</b>	<b>1,521,663.00</b>
<b>Less Payment to Ministry of Education Science &amp; Technology</b>	<b>-</b>	<b>(9,733,280.00)</b>
<b>Correction of a Fundamental Error</b>	<b><u>-</u></b>	<b><u>(733,030.00)</u></b>
<b>Reinstated Accumulated Fund</b>	<b>685,338,295.45</b>	<b>127,442,307.45</b>
<b>Add: Excess Income over expenditure/ Excess expenditure over Income</b>	<b><u>(147,233,503)</u></b>	<b><u>557,727,508.00</u></b>
<b>Balance carried forward</b>	<b><u>538,104,792.00</u></b>	<b><u>685,169,815.45</u></b>

**NOTE 14 – TSC STAFF SUPERANUATION PENSION SCHEME**

**REMITTANCE TO AON MINET CDC**

**AC-01-700-902 – STAFF PENSION FUND AND**  
**AC-01-007-901 – MINET I.C.D.C DEPOSITS FOR PERIOD ENDED 30.6.2001**

Month/year Balance b/f	Employees Contribution 5%	Employer Contribution 25%	TOTAL 279,722,088.40
Jul-00	573,123.50	2,865,617.50	3,438,741.00
Aug-00	679,609.65	3,398,048.25	4,077,657.90
Sep-00	565,585.40	2,827,927.00	3,393,512.40
Oct-00	567,661.15	2,838,305.75	3,405,966.90
Nov-00	558,987.80	2,794,939.00	3,353,926.80
Dec-00	557,468.20	2,787,341.00	3,344,809.20
Jan-01	562,645.75	2,813,228.75	3,375,874.50
Feb-01	562,201.65	2,811,008.25	3,373,209.90
Mar-01	562,467.50	2,812,337.50	3,374,805.00
April-01	563,046.55	2,815,232.75	3,378,279.30
May-01	561,433.60	2,807,168.00	3,368,601.60
Jun-01	<u>561,975.05</u> <u>6,876,205.80</u>	<u>2,809,875.25</u> <u>34,381,029.00</u>	<u>3,371,850.30</u> <u>41,257,234.80</u>
Add: J.E. 1620 Actuarial Valuation deficit			<u>134,190,000.00</u>
Add: Net investment income for period 1.7.99 to 30.6.2000 JE			<u>18,136,470.00</u> <u>473,305,470.20</u>

Note: The actuarial Deficit highlighted in the Actuarial valuation as at 1.7.97 was cleared in accordance with the RBA rules.

**TEACHERS SERVICE COMMISSION**  
**NOTE 15 – STATIONERY STOCK BALANCE AS AT 30<sup>TH</sup> JUNE 2001**

<u>S/NO</u>	<u>ITEM DESCRIPTION</u>	<u>PHYSICAL COUNT</u>	<u>PRICE PER UNIT KSH</u>	<u>VALUE KSH</u>
1	Duplicating paper A4 white	447 reams	195.00	87,165.00
2	Plain paper-typing paper	490 reams	250.00	122,500.00
3	Staples size 26/6	60 packets	30.00	1,800.00
4	Staples size 50/60	101	62.00	6,262.00
5	Cotton tapes 36 yard	10 rolls	95.00	950.00
6	Gummed tape brown	63	116.00	7,308.00
7	Adding Machine rolls 21/2	339	12.00	4,068.00
8	Box files	5	110.00	550.00
9	Paper pins 28mm	143	14.00	2,116.40
10	Paper clips 2	151	10.50	1,585.00
11	Office glue	NIL	-	-
12	Pencils HB 110	5	14.00	70.00
13	Pentel Pens (167)	205	40.00	8,200.00
14	Stapling machine rapid	NIL	-	-
15	Envelopes Brown 6x3.5'	13525	0.38	5,139.50
16	Envelopes Brown 9x4	10825	0.65	7,036.25
17	Envelopes Brown 16x11"	5100	2.90	14,790.00
18	Envelopes 10x5 A5	89700	1.25	112,125.00
19	Envelopes Brown extra large	9650	5.10	49,215.00
20	Ruled paper A4	NIL	-	-
21	File fasteners No.7	205	53.00	10,865.00
22.	File pockets lateral Suspended	200	20.75	4,150.00
23	Index register 4 quire	100	180.00	18,000.00
24	Stamp pad ink-hero violet	43	55.00	2,365.00
25	Stamp pad-hero	33	50.00	1,650.00
26	Neopost ink (Franking Machine ink)	3	997.00	2,991.00
27	Plain typing papers A3 white	NIL	-	-
28	Ruler plastic 12"	96	8.90	854.00
29	Wrapping paper 36	4	1,080.00	4,323.20
30	Computer binders (Small)	562	21.60	12,139.20
31	Computer binders STD 141/2x11"	440	28.80	12,672.00
32	Cello tape	2	-	-
33	Cello tape 1"	NIL	-	-
34	Carbon paper diplomat Black A4	956	360.00	344,160.00
35.	Carbon Paper Diplomat Blue A4	NIL	-	-

36	Lift tape ET 2200-2400	100	133.00	13,390.00
37	Lift tape ET 1250	4	47.00	188.00
38	Lift tape ET 111/116	215	68.00	14,620.00
39	Master rolls for Cr model	20	4,195.00	83,900.00
40	Master rolls for RA model	17	4,090.00	69,530.00
41	Resograph ink for Cr model	17	3,500.00	59,500.00
42	Resograph ink for RA Model	29	3,955.00	114,695.00
43	Analysis register S826 W	34	450.00	15,300.00
44	Photocopying papers SOG A3 white	31	650.00	20,150.00
45	Photocopying paper SOG A4 White	420	340.00	142,800.00
46	Short notebook std spiral	15	24.00	360.00
47	Manual typewriter ribbon	110	92.00	10,120.00
48	Manual typewriter ribbon Olympia	NIL	-	-
49	Bull dof clips (Biff size)	NIL	-	-
50	Biro pens (Blue)	7	6.80	47.60
51	Biro pens (black) Bic	143	6.80	972.40
52	Biro pens (Red) Bic	14	6.80	95.20
53	Sisal twine 2 kgs	32	140.00	4,480.00
54	Electric ribbon ET 111-116	29	400.00	11,600.00
55	Electric ribbon ET 1250	167	385.00	64,295.00
56	Electric ribbon 2200-2400	27	396.00	10,692.00
57	Electric ribbon Editor 4	34	120.00	4,080.00
58	Pelica White out	183	69.00	12,627.00
59	Calculator ink roller		-	-
60	Writing ink (quick ink) black	5	125.00	625.00
61	Daisy wheel ink 10 doc. 16	2	3,000.00	6,000.00
62	Rubber Br 40	20	10.00	200.00
63	Heavy duty paper punch	NIL	-	-
64	Loose leaf writing pad A4	2	30.00	60.00
65	Computer papers 1part 9.5 x 11 plain	NIL	-	-
66	Computer papers 2part 9.5 x 11 plain	50	1,300.00	65,000.00
67	Computer paper 2 parts 11 x 4 1/2	107	1,650.00	176,550.00
68	Computer paper 1 part 11.5 x 14 plain	NIL	-	-
69	Computer 2 parts 11.5 x 14 plain	NIL	-	-
70	Diskettes 3.5 double sided	50	298.00	14,900.00
71	Ribbon Cartridge Star x B24/250 PRN	14	249.00	3,486.00
72	Ribbon Cartridge OK 1 Micro line 590/591	1	285.00	285.00

73	Ribbon Cartridge Citizen Swift 9x PM	12	460.00	5,520.00
74	Pin Clips/ Pen Holders	NIL	-	-
75	Disk Bank for 50 3.5 Diskettes	NIL	-	-
76	Disk Bank for 100 3.5 Diskettes	NIL	-	-
77	Rubber Stamps for Sec	1	120.00	120.00
78	Rubber Stamp Confidential	1	-	-
79	Rubber Stamp Urgent	55	180.00	9,900.00
80	Waste Paper Basket	362	36.40	13,176.80
81	Desk Calendar Refills	58	60.00	3,480.00
82	Calendar Stands	58	70.00	4,060.00
83	Desk Diary	1	300.00	300.00
84	Brooms (fiber)	117	79.00	9,243.00
85	Tissue papers (velvex)	1834	19.00	34,846.00
86	Steel Wool Stand size	7	17.00	119.00
87	Dust floor dusters	31	35.00	1,085.00
88	Plastic Buckets	17	97.50	1,657.50
89	Liquid soap Truckle	48	75.00	3,600.00
90	Pledge Wood spray	19	175.00	3,325.00
91	File folder personnel	Nil	-	-
92	File folder general	Nil	-	-
93	File folder discipline	3500	6.75	23,625.00
94	File folder personnel confidential	4900	6.75	33,075.00
95	File Folder General confidential	550	6.75	3,712.50
96	File movement cards	2750	3.60	9,900.00
97	Minute books 400pgs	88	2,500.00	220,000.00
98	Data sheet ED	18000	1.60	28,800.00
99	Data Sheet LD	51000	1.75	89,250.00
100	Visitor card	Nil	-	-
101	Registers 4 quire	93	152.00	14,136.00
102	Register 2 Quire	Nil	-	-
103	Sponge Pumper	Nil	-	-
104	Sealing Wax	52	360.00	18,720.00
105	Trial Balances	Nil	-	-
106	Plain Papers A4	-	-	-
107	F.O.17	7000	1.00	7,000.00
108	F.O.20	Nil	-	-
109	F.O.25	Nil	-	-
110	F.O.22	13000	0.81	10,530.00
111	School Data Returns at Primary	1500	1.80	2,700.00
112	Pelican Brown Ink	20	125.00	2,500.00
113	Duplicate Cash Book	13	160.00	2,080.00
114	Analysis Register GP 65 (Obsolete)	65	Free Issue	-
115	Inventory Register GP 6			

	(Obsolete)	32	-	-
116	Vote Book (F.O.11)	10	230.00	2,300.00
117	Register of Teachers (BC) (Obsolete)	5	free issue	-
118	Discipline Register	7	2,500.00	17,500.00
119	F.O.26	Nil	-	-
120	GP 51-Inward register	110	200.00	22,000.00
121	GD 51A-Outward register	10	160.00	1,600.00
122	WCPS Assorted	25000	free issue	-
123	Application for Registration Forms	17000	1.70	28,900.00
124	Letter of Probation Appointment	20000	0.96	19,200.00
125	Teachers Registration Sheets	500	-	-
126	Allocation Summon (obsolete)	-	-	-
127	Manila paper (Obsolete )	-	-	-
128	Colored Plain Paper (Obsolete)	-	-	-
129	Employment + Forms APPT/1	5000	1.70	8,500.00
130	Bulb Starters (Obsolete)	72	36.00	2,592.00
131	Carpet Brooms	1	-	-
132	Toner Nashutec	12	3,548.00	42,576.00
133	Form A brimacy static date	-	-	-
134	DC Toner	13	4,000.00	52,000.00
135	Certificate of Registration	14000	free issue	-
136	I D Cards for Teachers	15500	free issue	-
137.	Annual Confidential for Teachers	10000	1.10	11,000.00
138	Cartons for Parking	10	57.00	570.00
139	IBM Ribbon	31	-	-
140	Ribbon Diplom (obsolete)	41	-	-
141.	Catridge Ribbon Epson DFX 5000/8000	46	2,185.00	100,510.00
142	PCA (GP33)	6000	81.00	4860.00
143	Headed Plain Papers	NIL1	-	-
144	Transfer Letter Forms	23000	1.10	25,300.00
145	Letter of Temporary Appointment	-	-	-
146	GP 178	800	3.50	2,800.00
147	Offer of Employment on Terms (obsolete)	3000	1.20	3,600.00
148	Confirmation of Appointment	8000	0.48	3,840.00
149	F.O.21	NIL	-	-
150	Urgent Tags Pads	18	75.00	1,350.00
151	Complimentary Slips	1500	0.45	675.00
152	Correction Fluid	-	-	-

153	TSC Superannuation Information			
	Books	350	Free issue	-
154	Fruits of Eden(Air Freshener)	29	115.00	3,335.00
155	Sick Sheet GP 68	1000	Free issue	-
156	Stores Ledger Cards	3000	Free issue	-
157	Fixed Cassers Register Sheets	-	-	-
158	GP 26Work Ticket	-	-	-
159	Bloating Paper (obsolete)	200	-	-
160	GP 54 Delivery Book	93	60.00	5,580.00
161	Cheque Register	1	160.00	160.00
162	File Folders –Secret	100	10.25	1,025.00
163	Casually books	69	-	-
164	Rulers	96	8.90	854.40
165	Face masks (disposable)	150	12.00	1,800.00
166	Scissors	4	48.00	192.00
167	Archive stickers	17500	2.00	35,000.00
168	File suspension	50	20.00	1,000.00
169	Broom stick	5	-	-
170	Harpic liquid	5	79.00	395.00
171	Table dusters	94	25.00	2,350.00
172	Fax rolls	14	140.00	1,960.00
173	Calculator ribbon	30	105.00	3,150.00
174	Calculator ink roller	50	400.00	20,000.00
175	Data cartridge tape DC 6320	6	2,600.00	15,600.00
176	Data tapes DDS- 120	20	-	-
177	Laser Jet Toner c'4092 A	17	4,900.00	83,300.00
178	Laser Jet Toner 4050 TN	3	11,500.00	34,500.00
179	G.P 190	4000	81.00	324,000.00
180	Raid	60	180.00	108,000.00
181	Diskette 3.5 DS HD 5.5'	19	800.00	15,200.00
				<b><u>3,331,133.85</u></b>



## **NOTE 16. – PROVISION FOR BAD DEBITS**

<b><u>Overpayment Account</u></b>	<b><u>Province/Institution</u></b>	<b><u>Amount (kshs)</u></b>
02-700-540	Central	591,734.75
02-700-541	Eastern	533,403.00
02-700-542	Coast and N/Eastern	741,650.35
02-700-543	Rift Valley	2,896,338.85
02-700-544	Western	573,065.30
02-700-545	Nyanza	547,884.05
02-700-548	Nairobi& Mombasa	120,805.00
03-700-547	Post Pry Institutions	1,442,142.20
03-700-549	Technical Institutions	<u>51,006.20</u>
	<b>SUB TOTAL</b>	<b>7,498,029.70</b>
<b><u>Add:</u></b>		
01-700-573	Investments with Pioneer Building Society under Liquidation	<u>8,179,624.40</u>
	<b>TOTAL</b>	<b><u>15,677,654.10</u></b>

## **NOTE 17- REVALUATION SURPLUS**

	<b>AMOUNT KSH.</b>
(ii) Excess Income in the valuation of TSC Vehicles earlier credited to the Accumulated Fund vide J.E 148/99/2000 and corrected vide J.E 3502/2000/2001	1,521,663.00
(II) TSC land at Upper Hill L.R.No. 209/11422 valued By the Commissioner of Lands vide letter Referenced VAL. 852/V/85 dated 23/10/2001 J.E 3503/2000/2001 refers.	<u>42,000,000.00</u> <b><u>43,521,663.00</u></b>

