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TEACHERS SERVICE COMMISSION

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE TEACHERS SERVICE COMMISSION FOR THE YEAR ENDED 30TH JUNE 2004



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE TEACHERS SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2004

I have audited the financial statements of the Teachers Service Commission for the year ended 30 June, 2004 in accordance with the provisions of Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been kept and the financial statements, which have been prepared under the historical cost convention, are in agreement therewith and comply with the Teachers Service Commission Act (Cap 212).

Respective Responsibilities of the Commissioners and the Controller and Auditor General

The Commissioners are responsible for the preparation of the financial statements which give a true fair view of the state of financial affairs of the Commission and its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatements. An audit includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting principles used and significant estimates made by the commissioners as well as the overall financial statements presentation. I believe my audit provides reasonable assurance for the opinion.

1. Loss of Cash

As disclosed in the note 9 to the financial statements the debtors balance of Kshs.1,056,810,672 as at 30 June, 2003, includes cash losses amounting to Kshs.1,324,603 in various stations. The circumstances of these losses were not explained and due to passage of time the recoverability of the losses cannot be ascertained and accordingly a provision for these losses ought to have been made in the financial statements.

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Opinion

Except for the reservation set out in the foregoing paragraph, in my opinion, the financial statements when read together with the notes thereon present fairly the state of the financial affairs of the Commission as at 30 June 2004 and of its surplus and cash flows for the year then ended.



E.N. MWAI

CONTROLLER AND AUDITOR GENERAL

NAIROBI

28 February, 2005

TEACHERS SERVICE COMMISSION

BALANCE SHEET AS AT 30-06-2004

FIXED ASSETS

	<u>NOTES</u>	<u>2003/2004</u> <u>(KSHS)</u>	<u>2002/2003</u> <u>(KSHS)</u>
T.S.C. Land	(8)	42,000,000	42,000,000
Motor Vehicles, Fittings Furniture and Permanent Equipments	(8)	198,742,339	189,568,081
Work-In-Progress TSC Building	(8)	48,177,209	48,177,209
		<u>288,919,548</u>	<u>279,745,290</u>

CURRENT ASSETS

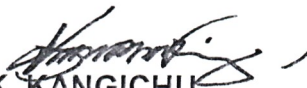
Closing Stationery Stock	(15)	5,734,405	5,535,847
Debtors	(9)	1,056,810,672	241,256,428
Unpaid (RD) Cheques	(10)	539,787	587,242
Short Term Deposits Pioneer Building Society	(11)	6,618,980	6,985,354
A.O.N. Minet - TSC Pension Fund Deposits	(14)	1,202,727,654	868,134,695
Cash on Hand and Bank		1,732,685,520	2,081,604,687
Total Current Assets		<u>4,005,117,018</u>	<u>3,204,104,253</u>

CURRENT LIABILITIES

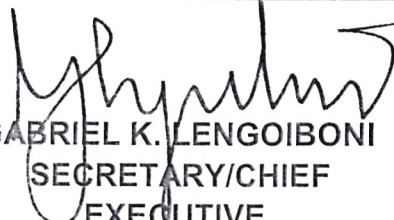
Creditors	(12)	2,101,779,844	1,798,142,516
Provision for bad debts	(16)	15,311,280	15,677,654
Teachers Pension Contribution Payment by Ministry of Education for TSC		63,024	63,024
TSC Staff Pension Fund Contribution	(14)	1,202,727,654	868,134,695
Total Current Liabilities		<u>3,339,066,011</u>	<u>2,701,202,098</u>
Net Current Assets		<u>666,051,007</u>	<u>502,902,155</u>
TOTAL ASSETS		<u>954,970,555</u>	<u>782,647,445</u>

REPRESENTED BY

Revaluation Surplus Fund	(17)	42,000,000	42,000,000
Adjusted Accumulated Fund b/f	(13)	745,323,922	357,790,487
Add: Excess Income Over Expenditure		<u>167,646,633</u>	<u>382,856,958</u>
		<u>954,970,555</u>	<u>782,647,445</u>


N.K. KANGICHU
SENIOR DEPUTY SECRETARY
(FINANCE)

T.S.C.
Date:27/9/2004


GABRIEL K. LENGOBONI
SECRETARY/CHIEF
EXECUTIVE

T.S.C.
Date:28/9/2004


I.M. HUSSEIN, EBS, HSC

CHAIRMAN
T.S.C.

Date:28/9/2004

TEACHERS SERVICE COMMISSION

INCOME AND EXPENDITURE STATEMENT FOR YEAR ENDED 30TH JUNE 2004

<u>INCOME</u>	<u>NOTES</u>	<u>2003/2004</u> <u>KSH.</u>	<u>2002/2003</u> <u>KSH.</u>
Grants from the Ministry of Education Science & Technology	(1)	51,688,103,082	47,111,395,744
Grants from the Ministry of Labour & Human Resource Development	(1)	-	334,680,658
Miscellaneous Revenue	(2)	1,268,680	89,000
		<u>51,689,371,762</u>	<u>47,446,165,402</u>
<u>EXPENDITURE</u>			
<u>PERSONAL EMOLUMENTS</u>			
T.S.C. Secretariat	(3)	735,570,383	719,871,418
Primary, Secondary & Special Institutions	(4)	49,216,110,996	44,913,973,349
Technical Institutions	(5)	1,231,781,701	1,106,362,691
		<u>51,183,463,080</u>	<u>46,740,207,458</u>
Operation Expenses	(6)	45,984,188	28,439,753
Maintenance Expenses	(7)	188,153,717	207,288,874
Transport Operating Expenses		7,295,992	4,227,514
Travelling & Accommodation Expenses		45,360,378	20,748,721
Staff & Teachers Medical Expenses		24,338,310	19,296,123
Write-off of Cash		-	19,379,596
Depreciation	(8)	27,129,464	23,720,405
		<u>51,521,725,129</u>	<u>47,063,308,444</u>
Excess Income/(Expenditure)over Expenditure/(Income)		167,646,633	382,856,958
		<u>51,689,371,762</u>	<u>47,446,165,402</u>

TEACHERS SERVICE COMMISSION

CASH FLOW STATEMENT FOR YEAR ENDED 30-6-2004

<u>OPERATING ACTIVITIES</u>	<u>KSH.</u>	<u>KSH.</u>
Excess of Income Over Expenditure		167,646,633
Adj: for items not involving cash movement		
Add: Depreciation - Motor Vehicles	4,409,067	
-Furniture & Equipment	<u>22,720,397</u>	
		27,129,464
Adjust for changes - working Cap./Operational bals		
Increase in stationery		(198,558)
Increase - Debtors		(815,554,244)
Increase - Creditors		<u>303,637,328</u>
Net cash inflow - operating activities		(317,339,377)
 <u>INVESTING ACTIVITIES</u>		
Decrease - short term Deposits		366,374
Purchase - Permanent Equipment	31,260,291	
Less Cancellations	<u>5,561,400</u>	(25,698,891)
Purchase of Motor Vehicles		<u>(10,604,831)</u>
		(353,276,725)
 <u>FINANCING ACTIVITIES</u>		
Statutory Barred Stale Cheques		4,310,103
Decreased in RD cheques		<u>47,455</u>
		<u>(348,919,167)</u>
Change in cash & cash equivalents as shown by:-		
Closing cash bal.	1,732,685,520	
Less: Open cash bal.	<u>(2,081,604,687)</u>	
	<u>(348,919,167)</u>	<u>(348,919,167)</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

Grants 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 leased 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 of 25% per annum or part thereof on the written down 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 MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY FOR YEAR ENDED 30TH JUNE, 2004

<u>MONTH/YEAR</u>	<u>AMOUNT (KSHS)</u>
July-2003	4,300,000,000.00
August-2003	4,300,000,000.00
September-2003	4,385,734,909.00
October-2003	4,385,734,909.00
November-2003	4,200,000,000.00
December-2003	4,200,000,000.00
January-2004	4,100,000,000.00
February-2004	4,300,000,000.00
March-2004	4,496,050,793.40
April-2004	4,300,000,000.00
May-2004	4,302,892,814.85
June-2004	4,417,689,656.00
TOTAL	<u>51,688,103,082.25</u>

TEACHERS SERVICE COMMISSION

NOTE 1:

CHEQUES FOR GRANTS RECEIVED FROM MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY FOR YEAR ENDED 30TH JUNE, 2004

<u>MONTH</u>	<u>CHEQUE NO.</u>	<u>DATE</u>	<u>AMOUNT (KSHS)</u>
July-03	099003	21/7/2003	2,300,000,000.00
July-03	097556	07/8/2003	300,000,000.00
July-03	097302	30/7/2003	1,700,000,000.00
August-03	097955	25/8/2003	3,300,000,000.00
August-03	098035	1/9/03	1,000,000,000.00
July-Sept 2003	098452	22/9/2003	85,734,909.00
September-03	098612	26/9/2003	3,000,000,000.00
September-03	098802	26/9/2003	1,300,000,000.00
October-03	099596	24/10/2003	4,300,000,000.00
Oct-Dec 2003	099681	30/10/2003	85,734,909.00
November-03	100392	27/11/2003	2,000,000,000.00
November-03	100294	25/11/2003	1,200,000,000.00
November-03	100472	2/12/03	1,000,000,000.00
December-03	102723	18/12/2003	3,200,000,000.00
December-03	102958	30/12/2003	1,000,000,000.00
January-04	101841	25/1/2004	3,500,000,000.00
January-04	101974	3/2/04	600,000,000.00
February-04	102461	20/2/2004	2,400,000,000.00
February-04	103806	27/2/2004	1,000,000,000.00
February-04	103098	8/3/04	900,000,000.00
March-04	104014	26/3/2004	3,000,000,000.00
Jan - March 2004	104013	26/3/2004	85,734,909.00
March-04	000634 - DPM	12/3/04	1,473,105.05
March-04	000635 - DPM	12/3/04	8,842,779.35
March-04	104061	30/3/2004	1,400,000,000.00
April-04	104709	22/4/2004	3,000,000,000.00
April-04	104865	28/4/2004	1,300,000,000.00
May-04	106140	27/5/2004	3,000,000,000.00
May-04	000706 - DPM	8/5/04	2,892,814.85
May-04	106543	3/6/04	500,000,000.00
May-04	106543	8/6/04	800,000,000.00
June-04	107310	24/6/2004	3,500,000,000.00
June-04	107364	25/6/2004	117,689,656.00
June-04	107444	25/6/2004	800,000,000.00
			51,688,103,082.25

TEACHERS SERVICE COMMISSION

NOTE 2: MISCELLANEOUS REVENUE A/C NO.001-900-129
FOR YEAR ENDED 30TH JUNE 2004

<u>DATE</u>	<u>RECEIPT NO.</u>	<u>PAID BY</u>	<u>TYPE OF RECEIPT</u>	<u>AMOUNT KSHS.</u>
13-8-2003	295808	Zakuna Printers Ltd	Tender Fee	5,000.00
13-8-2003	295907	Blue Chip Technologies Ltd	-do-	5,000.00
13-8-2003	295906	Lino Stationers K Ltd	-do-	5,000.00
13-8-2003	295905	Pisu & Co Ltd	-do-	25,000.00
14-8-2003	295926	Network Service Ltd	-do-	5,000.00
14-8-2003	295930	Technology Today	-do-	5,000.00
14-8-2003	295929	Technology Today	-do-	5,000.00
14-8-2003	295928	The Copy Cat Ltd	-do-	5,000.00
11-8-2003	295865	Uniglobe Northline Travel	-do-	5,000.00
11-8-2003	295874	Akarim Travel Agency	-do-	5,000.00
11-8-2003	295875	Nipulug Enterprises	-do-	5,000.00
11-8-2003	295876	Nipulung Enterprises	-do-	5,000.00
11-8-2003	295877	Red Carpet Travel Ltd	-do-	5,000.00
11-8-2003	295878	Nairobi Projector Services	-do-	5,000.00
11-8-2003	295879	Dolphin Stationers Ltd	-do-	5,000.00
11-8-2003	295880	Elite Book Centre Ltd	-do-	5,000.00
11-8-2003	295881	Elite Book Centre Ltd	-do-	5,000.00
11-8-2003	295882	Symphony	-do-	5,000.00
11-8-2003	295884	Top Deck Travel & Tours	-do-	5,000.00
12-8-2003	295886	Best Computer & Office Product	-do-	5,000.00
12-8-2003	295888	Darjal Enterprises	-do-	5,000.00
12-8-2003	295889	Darjal Enterprises	-do-	5,000.00
12-8-2003	295890	Ricky Stationers	-do-	5,000.00
12-8-2003	295891	A.A.D.(K) Ltd	-do-	5,000.00
12-8-2003	295892	Safemark Nairobi Ltd	-do-	5,000.00
12-8-2003	295893	Manchester Outfitters	-do-	5,000.00
12-8-2003	295899	Osho Chemical Industry Ltd	-do-	5,000.00
12-8-2003	295900	Oel Sysnet Ltd	-do-	5,000.00
12-8-2003	295903	Specicom Technologies Ltd	-do-	5,000.00
13-8-2003	295911	Copy Cat Ltd	-do-	5,000.00
13-8-2003	295910	Corporate Business Forms Ltd	-do-	5,000.00
15-8-2003	295951	Jophim General Merchants	-do-	5,000.00
		Capricon Stationers & General		
15-8-2003	295950	Suppliers	-do-	10,000.00
15-8-2003	295947	Kenpak Colour Printers	-do-	5,000.00
15-8-2003	295944	RAMS	-do-	5,000.00
15-8-2003	295945	Terrkam Enterprises	-do-	5,000.00
19-8-2003	295973	Crown Rockshield Ltd	-do-	5,000.00
19-8-2003	295975	Jophim General Merchants	-do-	5,000.00

19-8-2003	295969	The Papershop Ltd	-do-	5,000.00
18-8-2003	295959	New Corner Stationers	Tender Fee	5,000.00
18-8-2003	295962	Xllent Technologies	-do-	5,000.00
18-8-2003	295961	Circuit business Systems	-do-	5,000.00
15-8-2003	295943	Morven Kester (EA) Ltd	-do-	10,000.00
21-8-2003	296016	Speedbird Travel & Safaris	-do-	5,000.00
21-8-2003	296015	Amarco K Ltd	-do-	5,000.00
22-8-2003	296031	Fincom Technologies	-do-	10,000.00
22-8-2003	296029	Hawa Printers	-do-	5,000.00
22-8-2003	296028	Houston Technologies Ltd	-do-	5,000.00
21-8-2003	296023	Trendmark Computers Ltd	-do-	5,000.00
21-8-2003	296026	Computer Pride Ltd	-do-	5,000.00
21-8-2003	296025	Aliki Printers & Stationers	-do-	5,000.00
21-8-2003	296002	Nek Communications	-do-	5,000.00
21-8-2003	296001	Office Partners	-do-	10,000.00
25-8-2003	296037	Rewar Printers & Stationers	-do-	5,000.00
20-8-2003	295984	Victoria Furnishers Ltd	-do-	5,000.00
20-8-2003	295985	First Computers Ltd	-do-	5,000.00
20-8-2003	295991	Jo world Agencies Ltd	-do-	5,000.00
20-8-2003	295977	Motosen Enterprises	-do-	5,000.00
20-8-2003	295978	Express Systems Co. Ltd	-do-	5,000.00
20-8-2003	295979	Dabogo Enterprises	-do-	5,000.00
29-8-2003	296109	Capital Resource Services	-do-	5,000.00
29-8-2003	296108	Lotec Exporters Ltd	-do-	5,000.00
27-7-2003	296073	Rocham Enterprises	-do-	10,000.00
27-8-2003	296081	Elite Identity Systems	-do-	5,000.00
29-8-2003	296105	Prevail Software Solutions Ltd	-do-	5,000.00
28-8-2003	296095	Ableview Agency	-do-	5,000.00
27-8-2003	296085	Flomako Agencies	-do-	5,000.00
27-8-2003	296086	Cyber Commerce Ltd	-do-	5,000.00
28-8-2003	296087	Jenimach Supplies	-do-	5,000.00
28-8-2003	296096	Afro-Kent Office Equipment	-do-	10,000.00
27-8-2003	296082	Microfilm Equipment	-do-	5,000.00
28-8-2003	296090	Microflex Kenya Ltd	-do-	10,000.00
3-9-2003	296166	Sprint Consulting Ltd	-do-	5,000.00
3-9-2003	296167	MFI Solutions	-do-	15,000.00
1-9-2003	296135	Computerways Ltd	-do-	10,000.00
1-9-2003	296136	Belcom CT Ltd	-do-	5,000.00
1-9-2003	296117	Multi-Options Ltd	-do-	10,000.00
1-9-2003	296140	Laser Tech Kenya Ltd	-do-	5,000.00
1-9-2003	296141	Copytech Agencies Ltd	-do-	10,000.00
3-9-2003	296168	Imphonet Upline Technologies	-do-	5,000.00
3-9-2003	296170	Graesco Services	-do-	5,000.00
3-9-2003	296169	Abeon Supplies	-do-	5,000.00
3-9-2003	296174	Elawet Enterprises	-do-	5,000.00
3-9-2003	296175	Lino Stationers K Ltd	-do-	5,000.00

2-9-2003	296165	Standard IT Solutions Ltd	-do-	5,000.00
2-9-2003	296164	Grejoh Enterprises	Tender Fee	5,000.00
2-9-2003	296163	Checha Trading Co. Ltd	-do-	5,000.00
2-9-2003	296162	Multi-Options Ltd	-do-	5,000.00
2-9-2003	296161	Ex-Sec. Printers Ltd	-do-	5,000.00
2-9-2003	296160	Davetronic Company	-do-	25,000.00
2-9-2003	296159	Solph Worldwide Inter-Enterprise	-do-	10,000.00
2-9-2003	296157	Office Equip Services Ltd	-do-	5,000.00
2-9-2003	296156	Swift Office Supplies	-do-	5,000.00
2-9-2003	296154	Central Microfilm Operations	-do-	5,000.00
2-9-2003	296152	Goldhawk Suppliers	-do-	5,000.00
4-9-2003	296186	TransKenya Business Machines	-do-	5,000.00
4-9-2003	296187	Fotoworld Labs	-do-	5,000.00
4-9-2003	296185	Mecol Ltd	-do-	5,000.00
4-9-2003	296184	Desktop Solutions	-do-	5,000.00
1-9-2003	296146	Desktop Solutions	-do-	5,000.00
1-9-2003	296145	Woodbridge Computers	-do-	5,000.00
1-9-2003	296144	Jenito Traders	-do-	10,000.00
1-9-2003	296143	Pedesa Stationery & Services Lt	-do-	5,000.00
3-9-2003	296176	Jenito Traders	-do-	5,000.00
3-9-2003	296182	Romasabo Ltd	-do-	5,000.00
3-9-2003	296181	Uniform Distributors Ltd	-do-	5,000.00
3-9-2003	296180	Dorpa Enterprises	-do-	5,000.00
3-9-2003	296179	Liwad Agencies	-do-	5,000.00
3-9-2003	296178	Keni Office Supplies Ltd	-do-	5,000.00
3-9-2003	296177	Kenya Utalii College	-do-	5,000.00
23-3-2004	0027269	Mapesa Eliud	Library	320.00
25-3-2004	0027290	Jimmy Y. Openywa	Library	300.00
11-5-2004	0720244	Brookside Dairy Ltd	Tender fee	5,000.00
11-5-2004	0720245	Rams Kenya Ltd	-do-	5,000.00
11-5-2004	0720247	Paper converters Ltd	-do-	5,000.00
11-5-2004	0720248	Limuru Milk Processors	-do-	5,000.00
11-5-2004	0720212	Elite Book Centre Ltd	-do-	10,000.00
7-5-2004	0720209	Speedbird Travel & Safaris	-do-	5,000.00
7-5-2004	0720207	Akarim Agencies Co. Ltd	-do-	5,000.00
10-5-2004	0720228	Osho chemical Industry Ltd	-do-	5,000.00
10-5-2004	0720227	Space Sellers	-do-	5,000.00
10-5-2004	0720226	New KCC Ltd	-do-	5,000.00
10-5-2004	0720224	Lino Stationers K Ltd	-do-	10,000.00
7-5-2004	0720206	Rocham Enterprises	-do-	10,000.00
10-5-2004	0720220	D L Patel Press (K) Ltd	-do-	5,000.00
10-5-2004	0720219	Uniform Distributors Ltd	-do-	5,000.00
12-5-2004	0720275	Royal Trading Co. Ltd	-do-	5,000.00
12-5-2004	0720272	Royal Trading Co. Ltd	-do-	10,000.00
14-5-2004	0720298	Kenpark Colour	-do-	5,000.00
14-5-2004	0720300	Pro-pharse Marketing	-do-	5,000.00

14-5-2004	0720301	Benzin Petroleum Co. Ltd	Tender Fee	5,000.00
14-5-2004	0720291	Nairobinet Ltd	-do-	5,000.00
13-5-2004	0720286	Adnet Communications	-do-	5,000.00
13-5-2004	0720282	Abeon Suppliers	-do-	5,000.00
13-5-2004	0720280	Copy Cat Ltd	-do-	5,000.00
13-5-2004	0720278	Branded world Ltd	-do-	10,000.00
13-5-2004	0720277	Nibm Ltd	-do-	5,000.00
13-5-2004	0720289	Computerways Ltd	-do-	5,000.00
13-5-2004	0720284	Business Mondial Ltd	-do-	5,000.00
19-5-2004	0720356	Dolphin Stationers Ltd	-do-	10,000.00
19-5-2004	0720326	Henkel Kenya Ltd	-do-	5,000.00
19-5-2004	0720328	Printing Systems Ltd	-do-	5,000.00
17-5-2004	0720304	Capricon Stationers	-do-	5,000.00
18-5-2004	0720321	Technology Today	-do-	10,000.00
18-5-2004	0720322	Paine Ltd	-do-	5,000.00
18-5-2004	0720323	Copy Cat Ltd	-do-	15,000.00
		Capricon Stationers & General		
18-5-2004	0720324	Supplies	-do-	5,000.00
19-5-2004	0720357	Interpius enterprises	-do-	5,000.00
18-5-2004	0720325	Colourprint Ltd	-do-	5,000.00
20-5-2004	0720370	Musyoka Talu	Library	20.00
20-5-2004	0720369	The Papershop Ltd	-do-	5,000.00
21-5-2004	0720394	Pisu & Co Ltd	-do-	35,000.00
24-5-2004	0720408	Criscom Enterprises Ltd	-do-	5,000.00
24-5-2004	0720406	Amarco (K) Ltd	-do-	5,000.00
24-5-2004	0720405	Darjah Enterprises	-do-	10,000.00
24-5-2004	0720404	Charleston Travel Ltd	-do-	5,000.00
24-5-2004	0720403	Bali Fashions	-do-	5,000.00
26-5-2004	0720454	G. Aims Ltd	-do-	5,000.00
26-5-2004	0720455	Afro-Kent Office	-do-	5,000.00
26-5-2004	0720456	Gemithi General Merchants	-do-	5,000.00
26-5-2004	0720451	Ex-Sec. Printers Ltd	-do-	5,000.00
26-5-2004	0720449	Delf Systems Ltd	-do-	5,000.00
26-5-2004	0720450	Multi-Options Ltd	-do-	15,000.00
26-5-2004	0720440	Checha Trading Co. Ltd	-do-	5,000.00
26-5-2004	0720435	Digital zone Ltd	-do-	5,000.00
26-5-2004	0720430	Ricky Stations	-do-	5,000.00
26-5-2004	0720426	Computer Point K Ltd	-do-	5,000.00
26-5-2004	0720425	Sunbeam Stationers	-do-	5,000.00
27-5-2004	0720472	Veri Sales & Services	-do-	5,000.00
27-5-2004	0720469	Telenodech Agencies	-do-	5,000.00
25-5-2004	0720424	Belcom CT Ltd	-do-	5,000.00
25-5-2004	0720421	Coseke K Ltd	-do-	5,000.00
25-5-2004	0720422	Gemogen Two Suppliers	-do-	5,000.00
25-5-2004	0720418	Computerways Ltd	-do-	5,000.00
26-5-2004	0720453	Romasabo Ltd	-do-	5,000.00

28-5-2004	0720481	Hawa Printers Ltd	-do-	5,000.00
28-5-2004	0720482	Tekplus Services	-do-	5,000.00
28-5-2004	0720483	Jenito Traders	Tender Fee	5,000.00
28-5-2004	0720484	Loolopon Meat & Veg. Suppliers	-do-	5,000.00
31-5-2004	0720510	Mecoh Ltd	-do-	5,000.00
31-5-2004	0720498	Cofulau Enterprises	-do-	5,000.00
31-5-2004	0720496	Square M. Services	-do-	5,000.00
31-5-2004	0720499	Scan Graphics Ltd	-do-	5,000.00
31-5-2004	0720501	Sawagi Agencies	-do-	5,000.00
31-5-2004	0720503	Jokunta Electronics	-do-	5,000.00
31-5-2004	0720493	Tesha (K) Ltd	-do-	5,000.00
31-5-2004	0720492	Swift Office Supplies	-do-	5,000.00
31-5-2004	0720491	Dele Systems Ltd	-do-	5,000.00
31-5-2004	0720490	Davetronic Co.	-do-	10,000.00
31-5-2004	0720489	Square M. Services.	-do-	15,000.00
31-5-2004	0720494	Bestex Designers	-do-	5,000.00
28-5-2004	0720479	Eco General Merchants	-do-	5,000.00
31-5-2004	0720504	Xerodoc	-do-	5,000.00
31-5-2004	0720487	Keni Office Supplies Ltd	-do-	5,000.00
31-5-2004	0720505	Soloh Worldwide Inter-Enterprise	-do-	5,000.00
28-5-2004	0720474	Woodbridge Computers Ltd	-do-	5,000.00
28-5-2004	0720475	Zakuna Printers	-do-	5,000.00
28-5-2004	0720476	Computer Pride Ltd	-do-	5,000.00
28-5-2004	0720477	Swift Office Supplies	-do-	5,000.00
28-5-2004	0720478	Express Systems Co Ltd	-do-	5,000.00
28-5-2004	0720486	Sevenseas Technologies	-do-	5,000.00
28-5-2004	0720480	MFI Solutions	-do-	10,000.00
2-6-2004	0720523	Kundalila Gen. Agencies	-do-	5,000.00
2-6-2004	0720532	Abeon Fashions	-do-	5,000.00
21-10-2003	TSC/322689	Michael Karanja	Salary Refund	32,000.00
2.6.2004	0720533	Keri Fashions	-do-	5,000.00
25.3.2004	220167	Geoffrey Koskei	Library Fine	40.00
24.3.2004	220165	Samuel Miano M.	Library Fine	260.00
21.5.2004	CB 287	Oel Sysnet Ltd	Tender	5,000.00
12.3.2004	220154	Grace Mwangi	Library Fine	40.00
12.3.2004	220156	John Omotto	Library Fine	20.00
12.3.2004	220155	George Nyanganya	Library Fine	60.00
20.2.2004	220133	Veronica Cherop	Library Fine	420.00
28.11.2003	220115	Various	Library Fine	200.00
TOTAL				1,268,680.00

TEACHERS SERVICE COMMISSION

NOTE 3 - TSC SECRETARIAT

<u>ITEM.</u>	<u>DESCRIPTION</u>	<u>ACTUAL EXPENDITURE</u> <u>KSHS</u>	<u>VOTED PROVISIONS</u> <u>KSHS</u>
000	Personal Emoluments	355,450,088.15	424,383,502.05
040	Gratuity & Pension Contribution	102,915,327.85	153,106,349.00
050	House Allowance	139,663,918.60	195,840,509.00
060	Other Personal Allowances	97,794,282.40	102,727,298.40
065	Medical Allowance	39,746,766.25	60,298,464.00
		<u>735,570,383.25</u>	<u>936,356,122.45</u>

NOTE 4 - PRIMARY, SECONDARY AND SPECIAL INSTITUTIONS

301	Personal Emoluments	28,010,404,090.65	28,236,987,645.00
302	Gratuity & Pension Contribution	7,874,361.50	10,284,135.00
303	House Allowance	14,858,722,673.70	14,970,148,720.00
304	Other Personal Allowances	2,701,307,618.95	2,667,717,505.00
305	Medical Allowance	3,637,608,220.35	3,711,659,378.00
306	Transfer Allowance	194,031.30	339,176.00
		<u>49,216,110,996.45</u>	<u>49,597,136,559.00</u>

NOTE 5 - TECHNICAL INSTITUTIONS

301	Personal Emoluments	637,929,038.95	650,228,966.95
302	Gratuity & Pension Contribution	244,160.00	718,517.00
303	House Allowance	490,353,387.50	499,344,124.90
304	Other Personal Allowance	20,740,515.75	20,930,141.65
305	Medical Allowance	82,514,598.95	82,819,485.80
		<u>1,231,781,701.15</u>	<u>1,254,041,236.30</u>

TEACHERS SERVICE COMMISSION

NOTE 6 - OPERATION EXPENSES

	<u>2003/2004</u>	<u>ALLOCATION</u>
	<u>KSHS</u>	<u>KSHS.</u>
Computer charges	967,560.50	1,531,817.50
Postage and Telegram Charges	8,346,696.10	8,430,980.10
Telephone Charges	9,661,067.95	9,731,390.00
Printing charges	6,900,955.40	7,218,141.00
Stationery Expenses	14,838,881.75	16,473,000.00
Advertising Expenses	3,864,722.40	3,884,238.00
Uniforms and Clothing	1,176,030.00	1,203,905.00
Miscellaneous Other Charges	228,273.80	235,100.00
Sub-Total	<u>45,984,187.90</u>	<u>48,708,571.60</u>

NOTE 7 - MAINTENANCE EXPENSES

Rent and Rates	82,444,615.70	82,444,615.70
Audit Fees (Controller & Auditor General)	1,200,000.00	1,200,000.00
Library Expenses	1,161,732.00	1,241,732.00
Compensation and Ex-gratia Payments	-	-
Repair and Maintenance Expenses	6,167,877.35	6,995,279.00
Purchase of Consumable Stores	-	-
Official Entertainment	55,600.00	60,700.00
Bank Charges	231,999.05	-
Staff Development	86,205,372.55	87,256,477.00
Contracted Professional Services	-	-
Teachers and Staff Burial Expenses	95,557.50	-
Electricity Water Conservancy	2,567,623.35	2,567,762.00
Vehicle Insurance	2,017,905.00	2,030,000.00
Passages and Leave Expenses	739,535.60	900,000.00
HIV/AIDS Awareness Campaign	2,485,567.35	2,977,569.00
Fees Commissions & Honoraria	31,010.00	-
Expenses of Boards, Commissions & Conferences	2,749,322.10	3,639,758.00
Sub Total	<u>188,153,717.55</u>	<u>191,313,892.70</u>
Transport Operating Expenses	7,295,991.95	7,819,905.00
Travelling & Accommodation Expenses	45,360,377.80	46,129,788.00
Teachers and Staff Medical Expenses	24,338,310.45	28,200,997.00
Depreciation for Motor Vehicles, Furniture, Fittings & Permanent Equipment	27,129,463.85	-
Sub Total	<u>104,124,144.05</u>	<u>82,150,690.00</u>
GRAND TOTAL	<u>338,262,049.50</u>	<u>322,173,154.30</u>

TEACHERS SERVICE COMMISSION

NOTE 8: STATEMENT OF FIXED ASSETS FOR THE YEAR ENDED 2003/2004

<u>FIXED ASSETS</u>	<u>T.S.C LAND</u>	<u>W.I.P. BUILDING</u>	<u>MOTOR</u>	<u>FURNITURE</u>	<u>TOTAL</u>
	<u>KSHS</u>	<u>KSHS</u>	<u>VEHICLES</u>	<u>FITTINGS AND</u>	<u>EQUIPMENTS</u>
		<u>KSHS</u>	<u>KSHS</u>	<u>KSHS</u>	<u>KSHS</u>
Cost/Valuation					
1.7.2003	42,000,000.00	48,177,209.15	32,997,042.65	277,141,027.35	399,063,879.15
Less: Adjustments	-	-	-	(5,561,400.00)	(5,561,400.00)
Add: Additions					
during the year	-	-	10,604,831.00	31,260,290.90	41,865,121.90
	<u>42,000,000.00</u>	<u>48,177,209.15</u>	<u>43,601,873.65</u>	<u>302,839,918.25</u>	<u>436,619,001.05</u>
<u>DEPRECIATION</u>					
As at 1.7.2003	-	-	20,025,760.40	100,544,228.95	120,569,989.35
Less: Adjustments	-	-	-	(538,750.00)	(538,750.00)
Add: Charge for the					
year	-	-	4,409,067.05	23,259,146.80	27,668,213.85
	<u>-</u>	<u>-</u>	<u>24,434,827.45</u>	<u>123,264,625.75</u>	<u>147,699,453.20</u>
Net Book Values					
30.6.2004	42,000,000.00	48,177,209.15	19,167,046.20	179,575,292.50	288,919,547.85
Net Book Values					
30.6.2003	<u>42,000,000.00</u>	<u>48,177,209.15</u>	<u>17,075,315.75</u>	<u>155,088,807.35</u>	<u>262,341,332.25</u>

TEACHERS SERVICE COMMISSION

NOTE 8 ADDITIONAL FURNITURE, FITTINGS & PERMANENT EQUIPMENT

S/No.	Date of Purchase	Suppliers	Items Purchased	Quantity	Unit Price	Amount Kshs.	Depreciation Period	Depreciation @12.5% (Kshs)	Net Book Value (Kshs)
1	25.7.03	Gitonga Best Photo & Video	Presidential Portraits Colour	10	450	4,500.00	11	515.60	3,984.40
2	25.6.03	Associated architects	Black / White Partitioning Works	350	332	116,200.00	11	13,314.60	102,885.40
3	25.6.03	K.G. Patel & Sons	Partitioning Works	-	-	47,484.60	12	5,935.60	41,549.00
4	27.8.03	Kajumba consultants	Partitioning Works	-	-	1,465,250.05	12	183,156.25	1,282,093.80
5	15.9.03	Franconomic Enterprise	Partitioning Works	-	-	3,192,704.15	10	332,573.35	2,860,130.80
6	4.9.03	Glass Craft Ltd.	Partitioning works	2	185,681.00	185,681.00	9	17,407.60	168,273.40
7	8.9.203	Victoria Furnitures	Electric cooker	2	49,500.00	99,000.00	9	9,281.25	89,718.75
8	1.10.03	Capricorn Stationers	Filing Cabinets	20	9,450.00	11,000.00			
9	8.9.03	Incrush Technology ltd	Ordinary Desks	40	11,000.00	990,000.00	9	92,812.50	897,187.50
10	19.11.03	Wood bridge computers	Telephone Heads	50	4,000.00	990,000.00	9	92,812.50	897,187.50
11	18.11.03	Net work source Ltd.	L-Shaped Desks	20	15,500.00	990,000.00	9	92,812.50	897,187.50
12	8.12.03	Wood bridge Computer Ltd.	Ordinary Chairs	40	1,700.00	509,250.00	9	47,742.20	461,507.80
13	2.12.03	Elimesh Communication	Typists chairs	35	3,750.00	509,250.00	9	47,742.20	461,507.80
14	10.11.03	Elimesh Communication	Air conditioner installation	3	53,599.00	172,000.00	9	16,125.00	155,875.00
15	16.12.03	keni office supplies	File Dips	40	4,000.00	191,000.00	9	17,906.25	173,093.75
16	4.11.03	Mecol Ltd.	armed chairs	20	1,550.00	191,000.00	9	17,906.25	173,093.75
17	19.11.03	Wood bridge computers	Counter Chairs	5	2,211.20	12,825.00	8	1,068.75	11,756.25
18	18.11.03	Net work source Ltd.	Laptops Toshiba	2	236,640.00	473,280.00	7	34,510.00	438,770.00
19	8.12.03	Wood bridge Computer Ltd.	Laser jet Printers	16	31,900.00	510,400.00	7	37,216.70	473,183.30
20	2.12.03	Elimesh Communication	Laptops-Toshiba	6	236,640.00	1,419,840.00	7	103,530.00	1,316,310.00
21	10.11.03	Elimesh Communication	Nokia 3210	6	5,000.00	31,494.00	7	2,296.45	29,197.55
22	16.12.03	keni office supplies	Samsung T 500 Mobile Phone	1	33,000.00	33,000.00	7	2,406.25	30,593.75
23	30.9.03	Copy cat Ltd.	knock down desks	10	8,931.00	103,600.00	6	6,475.00	97,125.00
24	12.1.04	Bricom Hardware Stores	Heavy duty tally printers	2	-	618,400.10	9	57,975.00	560,425.10
25	19.6.03	Mcl-Sony Showroom	Partitioning Materials	1	12,950.00	740,642.00	5	38,575.10	702,066.90
26	21.1.04	Citicom mobiles Ltd.	Cassette	1	19,100.00	19,100.00	12	1,618.75	11,331.25
27	4.12.03	Glass Craft Ltd.	Mobile Phone	1	19,100.00	19,100.00	5	994.80	18,105.20
28	4.12.03	Glass Craft Ltd.	Nokia+line	1	5,850.00	5,850.00	7	426.55	5,423.45
29	4.12.03	Glass Craft Ltd.	Electric Kettle	1	5,850.00	5,850.00	7	426.55	5,423.45

20	5.11.04	New mark Enterprise Ltd	Mobile Phone + Line Nokia 3410	1	7,900.00	7,900.00	8	658.30	7,241.70
21	14.4.04	Lino Stationers Ltd.	Paper Punch	50	120.00	60,000.00	2	1,250.00	58,750.00
22	20.1.04	Lino Stationers Ltd.	Paper Punch	100	120.00	120,000.00	5	6,250.00	113,750.00
23	23.4.04	Keni Office Supplies	Armed Chairs	7	1,336.20	10,850.00	2	226.00	10,624.00
24	4.4.04	Mbagu Enterprises	Telephone Heads	1	6,500.00	6,500.00	3	203.10	6,296.90
25	10.5.04	Swift Office Suppliers	Executive H/Back Chairs	5	5,995.00	29,975.00	1	312.25	29,662.75
26	4.5.04	Swift Office Supplies	Small Desks	26	5,500.00	143,000.00	2	2,979.15	140,020.85
27	6.5.04	Swift Office Supplies	Secretarial chairs	25	3,390.00	84,750.00	1	882.80	83,867.20
28	4.3.04	Munshi RAM & Co. Ltd.	Fire resistance	5	164,000.00	820,000.00	4	34,166.65	785,833.35
29	11.6.04	Atlas electronics	Electric Kettle	2	4,410.00	8,820.00	-	-	8,820.00
30	30.6.04	MFI Office Solutions.	Light Printers	4	81,000.00	324,000.00	-	-	324,000.00
31	30.6.04	Sharp Electronics Technology	Photocopier	1	765,000.00	765,000.00	-	-	765,000.00
32	30.6.04	Davetronic Company	Panasonic Telephone Heads	50	2,500.00	125,000.00	-	-	125,000.00
33	30.6.04	Incrush Technology Ltd	LG Air conditioner	1	103,500.00	103,500.00	-	-	103,500.00
34	30.6.04	Mobicom "K" Ltd.	Mobile phones- Nokia 3310	1	6,500.00	6,500.00	-	-	6,500.00
35	9.6.04	Pharmcharan Agencies	mobile Phone - Nokia 3310	1	5,900.00	5,900.00	-	-	5,900.00
36	30.6.04	Raycom- Communications Systems	laptops - Toshiba	11	236,000.00	2,596,000.00	-	-	2,596,000.00
37	30.6.04	Keni Office Supplies Ltd.	4 Drawers Cabinets	2	9,500.00	19,000.00	-	-	19,000.00
38	28.5.04	Keni Office Supplies Ltd.	Ordinary Chairs	2	1,250.00	15,000.00	1	156.25	14,843.75
39	30.6.04	Microscan Technologies Ltd.	IBM Desk Tops Computers	12	215,500.00	3,663,500.00	-	-	3,663,500.00
40	7.6.04	Bricom Hardware Stores	partitioning materials		394,893.00	394,893.00	-	-	394,893.00
41	18.6.04	Lino Stationers Ltd	Paper Punch	100	1,200.00	120,000.00	-	-	120,000.00
42	28.6.04	Copy Cat Ltd.	Francking Machine	1	1,160,000.00	1,160,000.00	-	-	1,160,000.00
43	28.6.04	MFI Office Solutions	Digital Scanners	3	1,350,001.00	4,050,003.00	-	-	4,050,003.00
44	29.6.034	Woodbridge Computers Ltd.	Digital Scanners	1	1,113,600.00	1,113,600.00	-	-	1,113,600.00
45	25.6.04	Nakumatt Suppermarket	Fridge -LG-	1	23,690.00	23,690.00	-	-	23,690.00
46	29.6.04	Jetcold Refrigerator and Air Conditioning	Air Extractor	1	165,660.00	165,660.00	-	-	165,660.00
47	19.12.03	Blue Bells Computers	Laser Jet Printers	1	520,000.00	1,560,000.00	6	97,500.00	1,462,500.00
48	26.9.03	New Mark Enterprises	Mobile phone- Nokia 7210	1	19,500.00	19,500.00	9	1,828.10	17,671.90

49.	14.8.03	Samma Communication	Mobile Phone - Nokia 3310	1	7,299.00	7,299.00	10	760.30	6,538.70
50	23.7.03	Mobipom(k) ltd	Mobile Phone - Nokia 3310	1	6,500.00	6,500.00	11	744.80	5,755.20
51	19.4.04	The office center	secretarial chairs	1	3,990.00	3,990.00	2	83.10	3,906.90
52	29.6.04	Woodbridge Computer	desktop ibm	15	157,664.00	2,364,660.00	-	-	2,364,660.00
53	29.6.05	Victoria Furnitures	sitting benches	10	18,000.00	180,000.00	-	-	180,000.00
54	15.9.2003	Glass Craft ltd.	Milk Um	1	22,500.00	22,500.00	9	2,109.40	20,390.60
55	5.9.2003	Consumers Link	Gas cylinders	2	5,700.00	11,400.00	9	1,068.75	10,331.25
56	18.10.2003	Electrical Services	Connector Unit		9,250.00	9,250.00	8	770.80	8,479.20
57	18.10.2003	Consumers Link	Cables trunking		20,500.00	20,500.00	8	1,708.30	18,791.70
58	22.1.2004	Kenya Electronics	Fan Heater	2	8,900.00	8,900.00	5	463.50	8,436.50
59	8.9.2003	Kags Hardware	Mortise Lock	1	1,800.00	1,800.00	9	168.75	1,631.25
60	02.2.2004	Multi-Options	Cabinets	15	141,810.00	141,810.00	4	5,908.75	135,901.25
61	10.9.2003	The Papershop	Converter	1	395.00	395.00	9	37.00	358.00
62	2.9.2003	Nakumatt Supermarket	Fan stand	1	4,295.00	4,295.00	10	447.40	3,847.60
						TOTAL			
						31,260,290.90		1,184,547.00	30,075,743.90

TEACHERS SERVICE COMMISSION

NOTE 8: STATEMENT OF MOTOR VEHICLES FOR THE YEAR ENDED 30TH JUNE 2004

S/NO	REG. NO.	YEAR OF PURCHASE	PURCHASE PRICE/VALUATION KSHS	ACCUMULATED DEPRECIATION KSHS	BALANCE AS 30.6.2003 KSHS	DEPRECIATION FOR YEAR KSHS	BALANCE KSHS
1	KXL 092	1986	460,000.00	314,453.10	145,546.90	36,386.70	109,160.20
2	KXL 257	1986	240,166.65	237,277.95	2,166.55	541.60	1,624.95
3	KAA 171P	28.8.1979	459,329.00	447,810.35	11,518.65	2,879.65	8,639.00
4	KAA 226P	27.9.1990	631,814.00	615,552.95	16,261.05	4,065.25	12,195.80
5	KAG 223 F	20.6.1996	1,070,000.00	816,083.95	253,916.05	63,479.00	190,437.05
6	KAG 638F	11.6.1996	1,405,000.00	960,449.25	444,550.75	111,137.70	333,413.06
7	KAG 250F	10.6.1996	1,090,000.00	831,337.90	258,662.10	64,665.50	193,996.60
8	KAH 077F	30.9.1996	1,279,162.00	1,094,185.50	184,976.50	46,244.10	138,732.40
9	KAJ 467S	14.7.1998	1,500,000.00	1,025,390.60	474,609.40	118,652.35	355,957.05
10	KAJ 553S	18.12.1998	4,322,000.00	3,125,430.65	1,196,569.35	299,142.30	897,427.05
11	KAJ 554S	18.12.1998	1,973,713.00	1,427,279.75	546,433.25	136,608.30	409,824.95
12	KAJ 594S	17.2.1999	1,884,653.00	1,338,029.95	546,623.05	136,655.75	409,967.30
13	KAJ 742S	15.3.1999	5,791,120.00	4,073,295.10	1,717,824.90	429,456.20	1,288,368.70
14	KAL 677 U	28.6.2001	5,531,407.00	2,378,791.75	3,152,615.25	788,153.80	2,364,461.45
15	KAN 217U	26.6.2002	5,358,678.00	1,339,669.50	4,019,008.50	1,004,752.10	3,014,256.40
16	KAN 888U	8.9.2003	2,520,102.00		2,520,102.00	472,519.10	2,047,582.90
17	KAN 878U	10.9.2003	1,995,000.00		1,995,000.00	374,062.50	1,620,937.50
18	KAN 893U	8.10.2003	1,917,991.00		1,917,991.00	319,665.15	1,598,325.85
19	KAR 245L	17.6.2004	2,085,869.00		2,085,869.00		2,085,869.00
20	KAR 246L	17.6.2004	2,085,869.00		2,085,869.00		2,085,869.00
				30,095,023.75	32,576,413.75	4,409,067.05	19,167,046.20

TEACHERS SERVICE COMMISSION

NOTE 8: FURNITURE FITTINGS & PERMANENT EQUIPMENT AS AT 30TH JUNE, 2004

	<u>TOTAL COST</u> <u>KSHS.</u>	<u>ACCUMULATED</u> <u>DEPRECIATION</u> <u>KSHS.</u>	<u>BALANCE AFTER</u> <u>DEPRECIATION</u> <u>KSHS.</u>	<u>DEPRECIATION</u> <u>FOR YEAR @</u> <u>12.5%</u> <u>KSHS.</u>	<u>BALANCE AS AT</u> <u>30.6.2004</u> <u>KSHS.</u>
Cost/Valuation 1.7.2003	277,141,027.35	100,544,228.95	176,596,798.40	22,074,599.80	154,522,198.60
<u>Add:</u> Additions during the year	31,260,290.90	-	31,260,290.90	1,184,547.00	30,075,743.90
Less Adjustment J.E. 6615/03/04	(1,251,400.00)	-	(1,251,400.00)	-	(1,251,400.00)
J.E. 6621/03/04	(3,790,000.00)	-	(3,790,000.00)	(473,750.00)	(3,316,250.00)
J.E. 6624/03/04	(520,000.00)	-	(65,000.00)	(65,000.00)	(455,000.00)
	<u>302,839,918.25</u>	<u>100,544,228.95</u>	<u>202,750,689.30</u>	<u>22,720,396.80</u>	<u>179,575,292.50</u>

TEACHERS SERVICE COMMISSION

NOTE 8: FURNITURE FITTINGS & PERMANENT EQUIPMENT AS AT 30TH JUNE, 2004

	<u>TOTAL COST</u> KSHS.	<u>ACCUMULATED</u> <u>DEPRECIATION</u> KSHS.	<u>BALANCE AFTER</u> <u>DEPRECIATION</u> KSHS.	<u>DEPRECIATION</u> <u>FOR YEAR @</u> 12.5% KSHS.	<u>BALANCE AS AT</u> 30.6.2004 KSHS.
Cost/Valuation 1.7.2003	277,141,027.35	100,544,228.95	176,596,798.40	22,074,599.80	154,522,198.60
Add: Additions during the year	31,260,290.90	-	31,260,290.90	1,184,547.00	30,075,743.90
Less Adjustment J.E. 6615/03/04	(1,251,400.00)	-	(1,251,400.00)	-	(1,251,400.00)
J.E. 6621/03/04	(3,790,000.00)	-	(3,790,000.00)	(473,750.00)	(3,316,250.00)
J.E. 6624/03/04	(520,000.00)	-	(65,000.00)	(65,000.00)	(455,000.00)
	302,839,918.25	100,544,228.95	202,750,689.30	22,720,396.80	179,575,292.50

TEACHERS SERVICE COMMISSION

NOTE 8: FURNITURE FITTINGS & PERMANENT EQUIPMENT AS AT 30TH JUNE, 2004

	<u>TOTAL COST</u> <u>KSHS.</u>	<u>ACCUMULATED</u> <u>DEPRECIATION</u> <u>KSHS.</u>	<u>BALANCE AFTER</u> <u>DEPRECIATION</u> <u>KSHS.</u>	<u>DEPRECIATION</u> <u>FOR YEAR @</u> <u>12.5%</u> <u>KSHS.</u>	<u>BALANCE AS AT</u> <u>30.6.2004</u> <u>KSHS.</u>
Cost/Valuation 1.7.2003	277,141,027.35	100,544,228.95	176,596,798.40	22,074,599.80	154,522,198.60
Add: Additions during the year	31,260,290.90	-	31,260,290.90	1,184,547.00	30,075,743.90
Less Adjustment J.E. 6615/03/04	(1,251,400.00)	-	(1,251,400.00)	-	(1,251,400.00)
J.E. 6621/03/04	(3,790,000.00)	-	(3,790,000.00)	(473,750.00)	(3,316,250.00)
J.E. 6624/03/04	(520,000.00)	-	(65,000.00)	(65,000.00)	(455,000.00)
	302,839,918.25	100,544,228.95	202,750,689.30	22,720,396.80	179,575,292.50

TEACHERS SERVICE COMMISSION

NOTE 9:

DEBTORS AS AT 30-06-2004

<u>DEBTORS</u>	<u>2003/2004</u> <u>KSH</u>	<u>2002/2003</u> <u>KSH</u>
D.P.M. Training	24,604,757.40	59,336,035.00
Outstanding Car Loans	202,328.30	202,328.30
Losses of Cash	4,515,595.45	7,378,714.45
Salary Overpayments	75,939,126.80	125,461,636.90
Temporary Imprests	1,797,998.45	1,524,890.70
Salary Advances	2,200,415.35	2,903,999.55
Net Salary Advance	29,639,914.85	17,388,810.50
Recoveries/Payments Ministry of Education	157,209.50	148,001.10
Grants Receivable National Aids Control Council	917,689,656.00	26,848,342.00
Teachers Management (Steps)	30,050.00	30,050.00
	33,600.00	33,600.00
Bomb Disaster Fund	20.00	20.00
	<u>1,056,810,672.10</u>	<u>241,256,428.50</u>

TEACHERS SERVICE COMMISSION

NOTE 9 : OUTSTANDING CAR LOANS PAID TO THE NATIONAL BANK OF KENYA 2003/2004

<u>S/NO</u>	<u>TSC NO.</u>	<u>NAME</u>	<u>AMOUNT</u> <u>KSHS.</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.	<u>16,827.60</u>
			<u>202,328.30</u>

TEACHERS SERVICE COMMISSION
IMPREST RECONCILIATION 2003/2004
OUTSTANDING IMPREST AS AT 30/6/2004

<u>S/NO</u>	<u>TSC/NO.</u>	<u>NAME</u>	<u>WARRANT NUMBER</u>	<u>WARRANT DATE</u>	<u>AMOUNT (KSHS)</u>
1	700460	Kiprotich Kandie	927686	11/11/02	4,000.00
2	500911	Stanley Gichuru	927745	31/12/02	5,414.00
3	500876	John Komen	927741	31/12/02	2,335.00
4	700476	Agnes Gatere	927753	10/1/03	2.00
5	700114	Patrick Birgen	928083	19/6/03	17,815.00
6	700133	Judith Mugo	928100	19/6/03	0.60
7	700659	Bett Janet	928157	1/7/03	1,700.00
8	100845	Stephen Mugaya	927733	17/12/03	10,855.00
9	600727	Nashon Osach	928120	4/7/03	7,700.00
10	700592	Sebastian Muguongo	928159	11/7/03	150,000.00
11	700066	Obadiah Kariuki	928145	9/7/03	4,800.00
12	700677	Michael G. Kamore	928240	14/8/03	21,000.00
13	100432	Patricia Mutunga	928266	18/8/03	1,219.60
14	700799	Julius Moga	928272	20/8/03	7,581.00
15	700799	Julius Moga	928300	4/9/03	
16	100902	P. Kimwomi	928278	22/8/03	25,000.00
17	700378	Philemon Kiptoo	928333	24/9/03	2,000.00
18	700851	Happiness Momanyi	928348	30/9/03	1.00
19	304999	Lawrence Kigeni	928369	8/10/03	51,091.00
20	600743	Felix Barasa	928404	31/10/03	20,000.00
21	600541	Edwin Okoth	928421	7/11/03	11,318.00
22	700822	C. Ondieki	928403	31/10/03	12,800.00
23	100345	C. Ndungu	928183	18/7/03	5,360.00
24	700058	Judith Wandalo	928230	11/8/03	16,780.00
25	600151	Jackson Mbuluu	928486	4/12/03	20,000.00
26	600726	Joseph Kirui	279766	16/12/03	6,285.00
27	700691	Cheptoo Enock	279773	17/12/03	1,650.00
28	700142	Ann Kaari	279781	24/12/03	0.20
29	700111	Jonathan S. Cheloti	928241	14/8/04	21,000.00
30	700476	Agnes Gatere	928262	15/8/04	6.00
31	700808	Orori Bosire	928412	19/1/04	7,900.00
32	700656	John Kuria	279850	17/2/04	27,637.50
33	700799	Julius Moga	279827	13/2/04	20,319.00
34	700763	Michael Mbugua	279793	6/1/04	27,070.00

35	700044	R. K. Kilavuka	279813	16/1/04	3,375.00
36	100902	Peter Kimwomi	279878	5/2/04	12,600.00
37	700133	Judith Mugo	279904	17/2/04	0.10
38	100566	H. K. Mwangi	279918	20/2/04	217,433.00
39	700763	Michael Mbugua	279958	27/2/04	20,000.00
40	700752	Nickson Loigisoi	279980	5/3/04	100.00
41	700747	Bonface M. Kinguyu	279995	11/3/04	6,700.00
42	600260	James Omach	299810	16/3/04	3,000.00
43	700768	Sarah Malinga	299811	16/3/04	40.00
44	700822	C. Ondieki	299828	22/3/04	9,000.00
45	700882	Joasephine Kwamboka	373016	1/4/04	18,000.00
46	600260	James Omach	373017	1/4/04	2,070.00
47	700120	Beatrice Mwaniki	279985	10/3/04	80,000.00
48	96066450	E. Matagaro	373043	14/4/04	5,000.00
49	700928	Ondieki S.	373047	15/4/04	2,580.00
50	700882	Josephine Kwamboka	373054	16/4/04	9,000.00
51	100432	Patricia Mutunga	373065	21/4/04	0.20
52	700931	Zachariy Onyiego	373067	14/4/04	2,360.00
53	700962	Sammy Ogongo	373068	21/4/04	2,205.00
54	600750	E. Kuria	373072	22/4/04	20,000.00
55	100335	Debora Wangui	373084	26/4/04	10,800.00
56	700437	Joan Nguunzi	373092	28/4/04	690.00
57	600722	Florence Mutunga	373095	28/4/04	13,552.00
58	100904	Harrison Mbugua	373097	28/4/04	460.00
59	700110	Joseph Chacha	373105	30/4/04	5,040.00
60	100806	Lydia Nzomo	373110	4/5/05	30,000.00
61	100952	Obadiah Chege	373118	6/5/04	12,000.00
62	100952	Obadiah Chege	373135	7/5/05	11,800.00
63	700142	Ann Kaari	373161	12/5/04	9.00
64	100254	Benson Kariuki	373162	12/5/04	6,300.00
65	55309	Isabella Kioko	373163	12/4/04	2,910.00
66	100279	Nelson Gatheru	373164	12/5/04	2,460.00
67	100246	David Githinji	373171	13/5/04	21,000.00
68	100186	Mbugua Chrispin	373180	17/5/04	5,400.00
69	700111	Jonathan S. Cheloti	373198	20/5/04	7,500.00
70	700841	Joash Getate	373196	19/5/04	6,495.00
71	700841	Joash Getate	373199	20/5/04	
72	600161	Josephat Githinji	373221	21/4/04	15,000.00
73	700114	Patrick Birgen	373232	25/4/04	2,100.00
74	600684	Murithi Nyaga	373233	25/4/04	10,000.00

75	600726	Joseph Kirui	373239	26/5/04	2,200.00
76	700110	Joseph Chacha	373250	27/5/04	7,700.00
77	700841	Joash Getate	373252	27/5/04	9,592.00
78	800024	Joseph Musyoka	373254	27/5/04	270.00
79	700133	Judith Mugo	373255	28/5/04	49,000.00
80	600908	Solomon Kitundu	373272	2/6/04	29,000.00
81	100335	Debora Wangui	373305	9/6/04	28,000.00
82	600260	James Omach	373318	10/6/04	7,700.00
83	700949	Dahir Garore	373325	11/6/04	5,670.00
84	700460	Kiprotich Kandie	373333	14/6/04	9,000.00
85	100630	Festus Nyaga	373337	15/6/04	10,360.00
86	600475	Careen A. Mondo	373338	15/6/04	3,545.00
87	700474	Evans Esese	373349	16/6/04	28,800.00
88	700530	Busienei Benjamin	373351	16/6/04	21,000.00
89	600699	Lawrence Kigeni	373356	17/6/04	45,700.00
90	700822	C. Ondieki	373358	17/6/04	16,040.00
91	600727	Nashon Osach	373360	17/6/04	2,200.00
92	700678	Joel Ngatiari	373362	17/6/04	6,000.00
93	700773	J. Cheruiyot	373363	18/6/04	4,905.00
94	700987	C. M. Chedotum	373365	18/6/04	10,000.00
95	100477	Charity Gichuru	373366	18/6/04	5,375.00
96	500274	Nathan Elegwa	373369	21/6/04	25,000.00
97	800010	T. Mutunga	373373	22/6/04	2,250.00
98	500897	Lea Kithara	373374	22/6/04	1,500.00
99	600722	Florence Mutunga	373375	22/6/04	14,000.00
100	700818	Simon Njagi	373376	22/6/04	1,500.00
101	700984	Clara Ouko	373377	22/6/04	1,500.00
102	100806	Lydia Nzomo	373379	22/6/04	30,000.00
103	700133	Judith Mugo	373382	23/6	49,000.00
104	700958	D. K. Marete	373388	24/6/04	18,705.00
105	700799	Julius Moga	373390	24/6/04	19,037.00
106	600452	Christopher Munywoki	373391	25/6/04	10,000.00
107	700726	Muriuki Murithi	373392	25/6/04	14,270.00
108	600726	Joseph Kirui	373393	25/6/04	2,200.00
109	700822	C. Ondieki	373394	25/6/04	5,000.00
110	700715	Francis Kiganda	373395	25/6/04	23,700.00
111	600151	Jackson Mbuluu	373396	25/6/04	20,000.00
112	700644	Fredrick Kipkerion	373397	28/6/04	37,435.00
113	700931	Z. O. Kinanga	373398	28/6/04	3,000.00
114	800009	James Nyaoga	373399	28/6/04	5,814.00

115	700928	Ondieki S.	373400	28/6/04	5,000.00
116	700844	J. Nyagwachi	373401	29/6/04	20,000.00
117	700962	Sammy Ogongo	373402	29/6/04	1,890.00
118	700103	Mogaka	373403	29/6/04	3,075.00
119	700490	Juma Vitalis	373405	29/6/04	6,270.00
120	700481	Muturi Ileri	373406	29/6/04	6,270.00
121	600315	Emmanuel Malinda	373408	30/6/04	80,000.00
122	700142	Ann Kaari	373409	30/6/04	20,000.00
123	700490	Juma Vitalis	373410	30/6/04	10,000.00
124	600260	James Omach	373411	30/6/04	2,000.00
125	800017	Agnes Marete	373412	30/6/04	9,100.00
				TOTAL	1,837,192.20

LESS REFUNDS

1	700142	Ann Kaari	928105	30/6/03	3.00
2	100881	Francis Kitute	928176	18/7/04	0.40
3	600750	Erastus Kuria	928176	24/7/03	0.50
4	100250	H. N. Kisyangani	928186	24/7/03	2,340.00
5	700368	Concellia Ondieki	928476	1/12/03	0.50
6	700476	Agnes Gatere	928478	1/12/03	61.00
7	500547	Leonora Oduol	928489	5/12/03	1,000.00
8	500909	Saul Wefwafwe	928495	8/12/03	1,620.00
9	600722	Florence Mutunga	279754	11/12/03	159.00
10	100952	Obadiah Chege	279787	31/12/03	670.00
11	700133	Judith Mugo	373255	28/5/04	9.00
12	700662	H. K. Kamotho	373133	7/5/04	2,200.35
					8,063.75
SUB TOTAL					
GRAND TOTAL					1,829,128.45

2003/2004**LOSSES OF CASH ACCOUNT 01-700-597 AND PROVINCIAL LOSSES****NOTE 9 DEBTORS**

<u>S/NO</u>	<u>DESCRIPTION</u>	<u>YEAR</u>	<u>LOSS INCURRED BY</u>	<u>KSH</u>
1	DEO Meru	Sep-89	S M kabuna CR3746/89	21,016.65
2	DEO Vihiga	Nov.1992	Kennedy Bunyali Of MOE Milk Div	353,976.60
3	DEO Mwingi	May-94	Moses O Diero DPO Mwingi	21,140.05
4	DEO Samburu	Oct. 1994	Maina A Gichuru - TSC/100745	10,845.00
5	DEO Marsabit	Jan-95	Wago Salla&N J Guleid of MOE	91,948.05
6	DEO Migori	Dec.1995	D M Maroa&J Ombaba TSC/&M0E	151,035.15
7	DEO Machakos	Aug-96	Patrick Kiio CR3242/1996	7,310.55
8	DEO West pokot	Aug-97	J K Cheruiyot Tsc.500628	110,370.45
9	DEO Homabay	Dec. 1997	Alfred Ogeto TSC.500019	787,210.15
10	DEO Nyamira	Feb-98	Alfred Ogeto TSC.500019	24,541.80
11	DEO Murang'a	Dec-98	RiunguTSC/600227,Karema	164,621.85
12	DEO Migori	Jan-02	martin GisegeTSC/500364	121,311.80
13	DEO Gucha	Nov.2000	Kibet,and Oeba TSC/600345	1,147,806.20
14	DEO Migori	Dec. 2000	martin GisegeTSC/.500364	132,885.10
15	DEO Kisumu	Jul-99	LATE Liza Mugele TSC.100750	44,973.80
16	Add cheques intercepted on the way and			
17	encashed at various branches of Post Bank			
18	(i) Cheque NO.317322 dated 4/08/99		Bank Fraudsters	122,942.15
19	DEO Homabay Jul-98		Khisa kololiTsc 600276	14,426.20
20	(iii) Cheque NO.331064 dd 18/10/99		Bank Fraudsters	135,650.50
21	(iv) Cheque No 329952 dd 08/10/99		Bank Fraudsters	53,518.60
22	(v) Cheque No. 339058 dd 31/08/99		Bank Fraudsters	61,211.00
23	Joseph K A Tanui TSC/117137		Bank Fraudsters	<u>55,626.75</u>
24	TSC Secretariat		Kshs.1,317.15 CR	3,634,368.40
25	Central Province Primary		Kshs. 64,137.10 CR	
26	Eastern "		Kshs.334,535.80DR	
27	Coast " "		Kshs.129,996.65DR	
28	Rift Vally ' "		Kshs.58,158.45DR	
29	Western " "		Kshs.78,35265CR	
30	Nyanza " "		Kshs.13,659.00CR	
31	North Eastern		Kshs.34,877.75DR	
32	Secondary		Kshs.480,817.45DR	
33	Technical		Kshs.307.00DR	881,227.050
	TOTAL			4,515,595.450

LOSSES OF CASH - SECRETARIAT 01-700-540

	KSHS.	KSHS
Balance b/d from year 2003/04		1,317.15 CR
Add losses during the year		Nil
Loss recoveries during the year		Nil
Balance c/d 2004/05		<u>1,317.65 CR</u>
<u>ACCOUNT 001-700-550 CENTRAL PROVINCE</u>		
Balance b/d		64,137.10 CR
Add losses made during the year		Nil
Less recoveries during the year		Nil
Balance c/d to year 2004/2005		<u>64,137.10 CR</u>
<u>ACCOUNT 001-700-551 EASTERN PROVINCE</u>		
Balance b/d		334,535.80DR
Add losses incurred during the year		NIL
Less recoveries during the year		334,535.80DR
Balance c/d to year 2004/2005		NIL
		<u>334,535.80 DR</u>
<u>ACCOUNT 001-700-552 COAST PROVINCE</u>		
Balance b/d		129,996.65DR
Add losses incurred in the year		Nil
Less recoveries during the year		NIL
Balance c/d to 2004/05		<u>129,996.65 DR</u>
<u>ACCOUNT 001-700-553 RIFT VALLEY PROVINCE</u>		
Balance b/d		28,767.05DR

Add losses incurred during the year

DEO Samburu oct 1994

D E O Baringo feb 1998

D E O Turkana Aug 1998TSC/355905

9,638.70

19,894.90

7,968.40

37,502.00DR

66,269.05DR**Less recoveries made during the year**

D E O Turkana November 2001 TSC/238451

Balance as at 30/6/2004

8,110.60 CR

58,158.45DR**ACCOUNT 001-700-554 WESTERN PROVINCE**

Balance b/d

Add losses incurred during the year

112,531.60CR

27,970.00DR

10,488.00DR**74,073.60CR****Less recoveries made during the year JE 0019/04/05****Balance c/d to year 2004/2005**

4,279.05CR

78,352.65CR**ACCOUNT 01-700-555 NYANZA PROVINCE**

Balance b/d

Add losses incurred during the year

D E O Bondo Tsc/048422

D E O kuria Dec 99

DEO Suba (Various)

12,320.40

8,497.10

21,639.20**42,456.70 DR****459,882.90****Less recoveries during the year**

DEO SUBA Tsc/100723 Haron Achako

DEO BONDO Tsc/100689 philip nyachieng

DEO BONDO Tsc/100689 philip nyachieng

DEO BONDO Tsc/100689 philip nyachieng

DEO KURIA Tsc/348909

DEO KISII Tsc/81465

Balance c/d to the year 2004/2005

291,913.65

10,560.90

138,217.95

20,874.05

8,497.10

3,478.40

473,542.05CR**13,659.15 CR**

ACCOUNT 01-700-556 NAIROBI, MOMBASA & NORTH EASTERN PROVINCES

Balance b/d	33,114.80DR
Losses incurred during the year DEO Mandera june 2001	<u>11,154.80DR</u> 44,269.60DR
Less recoveries	
D E O Wajir October 1997	<u>9,391.85CR</u>
Balance c/d to the year 2004/05	<u>34,877.75DR</u>

ACCOUNT 001-700-558 DEPARTMENT 52

Balance b/d	11,126.60DR
Add losses incurred during the year	<u>NIL</u> 11,126.60DR
Less recoveries made during the Balance as at 30/6/2004	<u>10,819.60CR</u> <u>307.00 DR</u>

LOSS OF CASH DEPARTMENT 44-49-58

Balance b/d from year 2002/2003	480,817.45DR
Add losses incurred during the year	<u>Nil</u> 480,817.45DR
Less recoveries during the year	NIL
Balance c/d to 2004/05	<u>480,817.45 DR</u>

TEACHERS SERVICE COMMISSION

ANALYSIS OF OVERPAYMENT ACCOUNTS FOR THE YEAR ENDING 30TH JUNE 2004

PROVINCE	OVERPAYMENT BALANCE AS AT 30.6.2003	OVERPAYMENT INCURRED AS AT 30.6.2004	TOTAL	OVERPAYMENT RECOVERIES AS AT 30.6.04	REFUNDS CASH/CHEQUE	OVERPAYMENT CANCELLED	OVERPAYMENT AS AT 30.6.04
CENTRAL	12,770,419.10	21,811,773.90	34,582,193.00	9,851,296.25	677,325.65	15,284,828.40	8,768,742.70 DR.
EASTERN	13,659,280.55	14,064,359.65	27,723,640.20	16,367,038.15	1,316,266.35	530,886.05	9,509,449.65 DR
WESTERN	3,879,466.15	6,385,416.35	10,264,882.50	5,465,204.40	643,934.75	55,031.25	4,100,712.10 DR
NYANZA	5,503,141.50	7,554,880.45	13,058,021.95	10,367,174.35	1,472,352.80	1,156,295.45	62,199.35 DR
NEP/IB/MSA	693,663.70	3,308,932.50	4,002,596.20	3,290,966.85	189,239.90	39,672.35	482,717.10 DR
COAST	2,696,723.25	2,479,561.65	5,176,284.90	3,838,103.05	239,208.70	132,658.65	966,314.50 DR
TECHNICAL INST	4,120,133.75	9,665,761.15	13,785,894.90	5,988,483.85	286,877.15	360,710.25	7,149,823.65 DR
BASIC EDUC	3,130,108.90	7,431,683.30	10,561,792.20	10,645,472.70	908,125.85	306,205.95	1,298,012.30 CR
SECRETARIATE	(-) 1,250,967.45	1,000,866.90	(-) 250,100.55	1,257,806.70	465,405.65	22,423.15	1,995,736.05 CR
RIFT VALLEY	50,518,640.45	22,020,329.55	72,538,970.00	30,635,514.70	1,528,543.05	490,088.00	6,737,115.60 DR
PRIM/SEC/GEN	7,219,527.25	312,418.20	7,531,945.45	304,741.85	5,520,160.35	4,824,198.08	2,771,844.79 DR
POST PRIMARY	22,521,499.77	54,712,320.00	77,233,819.77	64,117,616.55	13,247,440.20	24,893,954.13	75,939,126.79 DR
TOTALS	125,461,636.92	150,748,303.60	276,209,940.52	162,129,419.40			

P. M. MWAMBA *[Signature]* 29/6/04

E. KIBUNJA *[Signature]*

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TEACHERS SERVICE COMMISSION

NOTE 10: DISHONoured (RD) CHEQUES OUTSTANDING AS AT 30TH JUNE, 2004

S/NO.	CHEQUE NO.	DATE.	AMOUNT	DRAWER
1	167982	14.06.1980	1,781.00	D.C. Siaya
2	169147	09.03.1981	4,221.00	D.C. Siaya
3	215805	20.11.1996	1,305.30	Public Trustee Kisumu
4	002095	02.04.1998	79,242.55	D.C. South Nyanza
5	002206	08.05.1998	12,512.10	D.C. Uasin Gishu
6	002207	08.05.1998	93,843.30	D.C. Uasin Gishu
7	002208	08.05.1998	34,400.60	D.C. Uasin Gishu
8	002209	08.05.1998	68,030.00	D.C. Uasin Gishu
9	002344	15.06.1998	16,510.90	D.C. Uasin Gishu
10	002299	17.06.1998	21,603.20	D.C. Uasin Gishu
11	002397	02.07.1998	49,520.60	D.C. Uasin Gishu
12	002272	09.08.1998	8,478.00	D.C. Uasin Gishu
13	00330	11.06.1998	38,362.90	D.C. Turkana
14	002092	10.12.1998	14,739.00	D.C. Turkana
15	32451	13.06.2000	3,575.00	Pensions Dept.
16	M.O. 96441	20.9.2000	2,660.00	Kivisa Sec. School
17	M.O 0692199	16.10.2000	570.00	Hermertone Kyagana TSC/300039
18	MO 5683174		1,543.40	James K. Njue TSC/251710
19	183712	20.09.2001	12,708.00	CFS Pensions
20	MO 1193935	14.08.2001	11,828.50	D.E.O. Koibatek
21	03200	30.4.2001	12,450.40	Kenya Post Office
22	09522	31.07.2001	8,717.00	Coop Bank Kisumu
23	28316	29.6.2002	41,184.00	D.P.M.
TOTAL			539,786.75	

TEACHERS SERVICE COMMISSION

NOTE 11: SHORT TERM DEPOSITS - PIONEER BUILDING SOCIETY AS AT 30-06-2004

FIXED DEPOSIT NO:	DATE	AMOUNT DEPOSITED	INTEREST	DATE OF MATURITY	2003/2004	2002/2003
		KSHS	KSHS		KSHS	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
2048	9.12.85	6,000,000.00	435,000.00	10.6.86	6,435,000.00	6,435,000.00
Less Receipts vide cheque No.426616, 426617, 426618		11,333,412.60	1,194,270.15		12,527,682.75	12,527,682.75
001435 dated 15/8/2003		4,348,058.35	-	-	-	-
		366,374.00	-	-	4,714,432.35	4,714,432.35
		6,618,980.25	1,194,270.15	-	7,813,250.40	7,813,250.40

TEACHERS SERVICE COMMISSION

NOTE 12:

CREDITORS AS AT 30-06-2004

	<u>2003/2004</u> <u>KSHS.</u>	<u>2002/2003</u> <u>KSHS.</u>
Losses of Stores (Unsettled)	-	32,435.50
Clearance Accounts	2,029,673,313.55	1,724,317,225.15
Returned Salaries	7,135,385.60	7,993,177.10
Teachers Registration Fees	1,898,342.90	1,701,557.90
Stale cheques	21,629,304.35	23,272,031.35
University Loans (HELB)	21,326,844.80	20,977,166.50
Teachers I/D Cards	19,657.00	19,657.00
Recoveries for other Institutions	204,063.90	204,363.90
Mwalimu Sacco Divided	19,701,124.45	19,504,522.85
Miscellaneous Cash Excess	148,729.50	77,645.05
Workshop for Clerical Officers	43,078.40	42,734.00
TOTAL	<u><u>2,101,779,844.45</u></u>	<u><u>1,798,142,516.30</u></u>

TEACHERS SERVICE COMMISSION

NOTE 13 - STATEMENT OF ACCUMULATED FUND AS AT 30-06-2004

	<u>2003/2004</u> <u>KSHS</u>	<u>2002/2003</u> <u>KSHS</u>
Balance B/F	740,647,445.00	340,652,089.25
Add: Statutory barred stale cheques - 6 years old		
JE 6455/03/04	4,310,103.00	6,263,922.85
Expenditure on modification of TSC Vehicle KAL 677U		
J.E. 5158/02/03	-	219,727.00
Expenditure on Purchase of Projecor and Projection Screen capitalised vide JE 5243/02/03	-	61,500.00
Adjustment of Depreciation and Income under/over stated for assets destroyed by 1998 bomb blast J.E. 4814/02/03	-	13,471,449.35
Correction of a fundamental error on accrued interest recoverable from Pioneer Building Society J.E. 6006/01/02 and 5108/02/03	-	(1,194,270.15)
Adjustment of provision for bad debts on receipt of dividend in respect of P.B.S.		
J.E. 6623/03/04	366,374.00	-
Adjustment of Depreciation and Income overstated in the year 2001/2002 J.E. 4813/02/03	-	(1,683,931.30)
Adjusted balance	745,323,922.00	357,790,487.00
Add: Excess Income over expenditure/Excess expenditure over Income		
	167,646,633.00	382,856,958.00
Balance Carried Forward	912,970,555.00	740,647,445.00

TEACHERS SERVICE COMMISSION

NOTE 14: STATEMENT OF T.S.C. STAFF SUPERANNUATION PENSION SCHEME FOR YEAR ENDED 30.06.2004
A/C NO.001-700-901 AND 001-700-902

<u>MONTH/YEAR</u>	<u>EMPLOYEE CONTRIBUTION</u> 5% <u>KSHS.</u>	<u>EMPLOYER CONTRIBUTION</u> 25% <u>KSHS.</u>	<u>TOTALS</u> <u>KSHS.</u>
July-2003	1,152,502.90	5,762,514.50	6,915,017.40
August-2003	1,167,006.55	5,835,032.75	7,002,039.30
September-2003	1,162,956.60	5,814,783.00	6,977,739.60
October-2003	1,159,658.25	5,798,291.25	6,957,949.50
November-2003	1,196,907.05	5,984,535.25	7,181,442.30
December-2003	1,239,941.75	6,199,708.75	7,439,650.50
January-2004	1,227,518.25	6,137,591.25	7,365,109.50
February-2004	5,107,514.15	25,537,570.75	30,645,084.90
March-2004	1,440,616.80	7,203,084.00	8,643,700.80
April-2004	1,439,551.55	7,197,757.75	8,637,309.30
May-2004	1,491,922.40	7,459,612.00	8,951,534.40
June-2004	1,455,268.75	7,276,343.75	8,731,612.50
SUB-TOTAL	<u>19,241,365.00</u>	<u>96,206,825.00</u>	<u>115,448,190.00</u>
Balance b/f			868,134,694.60
Add: Income from Investments (Net)			
F.Y. 2002/2003			85,322,933.00
F.Y.2003/2004	} J.E. 6633/03/04		133,821,837.00
TOTAL			<u>1,202,727,654.60</u>

TEACHERS SERVICE COMMISSION

NOTE 15 STATIONERY STOCK FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2004

S/NO	ITEM DESCRIPTION	QUANTITY	PRICE PER UNIT	VALUE (KSHS)
1	MANILLA PAPER	484	10.00	4,840.00
2	CALENDER STANDS	97	654.50	6,256.50
3	G.P. 215 WCPS	9,000	1.00	9,000.00
4	OFFER OF EMPLOYMENT FORMS.....	11,000	1.20	13,200.00
5	PHOTOCOPY PAPERS A3	75	740.00	55,500.00
6	TR REGISTER BINDERS	2	24,970.00	49,940.00
7	VOTE BOOK FO11	93	300.00	27,900.00
8	CERTIFICATE OF REGISTRATION	190,500	2.00	381,000.00
9	COMPUTER PAPER 9.5*11 PLAIN	2	1,235.00	2,470.00
10	MINUTE BOOKS	38	2,500.00	95,000.00
11	CHEQUE REGISTER	28	200.00	5,600.00
12	IMPREST REGISTER	10	500.00	5,000.00
13	DISPLINE REGISTER	4	2,500.00	10,000.00
14	CASH BOOK FO 26	5	400.00	2,000.00
15	LEGAL PAPER	28	489.00	13,692.00
16	ANALYSIS REGISTER S826W	7	540.00	3,780.00
17	APPLICATION FOR EMPLOYMENT (NORMAL)	32,500	1.70	55,250.00
18	APPLICATION FOR EMPLOYMENT (SECURITY)	6,075	12.00	72,900.00
19	APPLICATION FOR REGISTRATION OF TEACHERS	26,000	4.00	104,000.00
20	G.P. 214 WCPS	6,000	1.00	6,000.00
21	ANNUAL CONFIDENTIAL REPORT	8,000	1.10	8,800.00
22	EMPTY CARTONS	236	45.00	10,620.00
23	COMPUTER PAPERS 9.5X11	26	1,050.00	27,300.00
24	FO 25 J E VOUCHERS	13,500	1.00	13,500.00
25	MICRO FILM KODAK	13	16,000.00	208,000.00
26	KODAK MICRO FILM	6	15,000.00	90,000.00
27	CARPET PROTECTOR	2	315.00	630.00
28	FO 17 RECEIPT VOUCHER	4,000	1.00	4,000.00
29	FO 21 PAYMENT VOUCHERS	13,000	1.00	13,000.00
30	FO 22 PAYMENT VOUCHERS	15,000	1.00	15,000.00
31	COMPUTER RIBONS 5000-8500 EPSON	40	1,350.00	54,000.00
32	TONNER DC 1560	42	3,400.00	142,800.00
33	TONNER CARTRIDGE C4152A	4	14,250.00	57,000.00
34	TONNER CARTRIDGE C4150A	3	14,250.00	42,750.00
35	TONNER CATRIDGE C 4151 A	4	14,250.00	57,000.00
36	TONNER CARTRIDGE C 4149 A	4	14,250.00	57,000.00

37	TONNER CATRIDGE C 4153 A	1	23,200.00	23,200.00
38	TONNER CATRIDGE C 4096A	5	8,108.00	40,540.00
39	TONNER LASER JET C 4092 A	4	4,900.00	19,600.00
40	TONNER LASER JET C 4182	16	17,450.00	279,200.00
41	TONNER LASER JET C 8543	6	29,348.00	176,088.00
42	TONNER LASER JET C4127	44	10,115.00	445,060.00
43	TONNER LASER JET Q2613	6	7,600.00	45,600.00
44	TONNER LASER JET C 7115A	1	4,960.00	4,960.00
45	TONNER XEROX 555/555	6	6,380.00	38,280.00
46	TONNER NASHUATEC 3715	34	1,900.00	64,600.00
47	TONNER NASHUATEC 3525	4	8,700.00	34,800.00
48	XEROX TONNER 5340	18	8,850.00	159,300.00
49	TYPEWRITTER RIBBONS	199	74.00	14,726.00
50	RIBBON CATRIDGE 24 X B	12	249.00	2,988.00
51	COMPUTER DISKETTE	19	800.00	15,200.00
52	CALCULATOR ROLLERS 452	43	400.00	17,200.00
53	COMPACT DISK CD 700	92	232.00	21,344.00
54	COMPUTER DISKETTES 31/2	51	19.80	1,009.80
55	ELECTRIC RIBON ET III-115	44	380.00	16,720.00
56	CALCULATOR RIBBON	392	65.00	25,480.00
57	CITIZEN RIBBON SWIFT 9X	12	460.00	5,520.00
58	ELECTRIC RIBON 2200-2450	157	298.00	46,786.00
59	FAX MACHINES ROLL	27	120.00	3,240.00
60	DATA CATRIDGE TAPE 6320	1	2,600.00	2,600.00
61	DATA TAPE DDS 120	12	0.00	0.00
62	LIFT OFF TAPES 2200-2400	5	133.90	669.50
63	LIFT OFF TAPE (ET 1250)	108	44.00	4,752.00
64	LIFT OFF TAPE ET III/116	96	68.00	6,528.00
65	COMPUTER RIBBON OKI	13	640.00	8,320.00
66	COMPUTER RIBBONEPSON 2180	15	1,390.00	20,850.00
67	ELECTRIC RIBBONS ET 1250	78	253.00	19,734.00
68	ELECTRIC REBBONS EDITOR 4	39	120.00	4,680.00
69	INKJET PRINT CATRDGE =17	1	2,802.00	2,802.00
70	INKJET PRINT CATRIDGE=15	11	2,650.00	29,150.00
71	INKJET PRINT CATRIDGE=45	1	4,750.00	4,750.00
72	INKJET PRINT CATRIDGE 78	12	5,125.00	61,500.00
73	G P 178	3,532	1.00	3,532.00
74	COMPUTER DATA SHEETS COMPAY 3	13,000	4.00	52,000.00
75	COMPUTER DATA SHEETS COMPAY 2	6,750	16.50	111,375.00
76	PCA'S GP 33	51,750	2.20	113,850.00
77	MOUSE PADS	59	33.25	1,961.75
78	TISSUE PAPERS	3,130	15.50	48,515.00
79	ENVELOPES A4	52,000	1.44	74,880.00
80	ENVELOPES A5	37,000	0.84	31,080.00
81	ENVELOPES A3	5,250	2.60	13,650.00
82	ENVELOPES 9"X4"	86,875	0.48	41,700.00
83	ENVELOPES SMALL 6"3 1/2"	76,000	0.33	25,080.00
84	DISPLINE FILE FOLDERS	2,300	11.80	27,140.00
85	PERSONNEL CONF FILE	1,000	6.75	6,750.00
86	GENERAL CONF FILE	7,180	12.25	87,955.00
87	SECRET FILE FOLDERS	2,250	10.25	23,062.50
88	CONFIRMATION OF	8,500	1.10	9,350.00

89	FILE MOVEMENT CARDS	31,000	1.10	34,100.00
90	GENERAL FILE FOLDERS	3,517	10.90	38,335.30
91	ARCHIVE STICKERS	16,100	1.75	28,175.00
92	DUPLICATING PAPERS	1,027	212.75	218,494.25
93	FILE POCKET LATERAL	2,100	24.20	50,820.00
94	CELLOTAPE 1"	172	13.00	2,236.00
95	BLACK BIRO PENS	2,479	6.50	16,113.50
96	FILE FASTENERS	347	57.50	19,952.50
97	PAPER PUNCH	95	1,200.00	114,000.00
98	DUST MASK	709	3.00	2,127.00
99	SCISSORS	62	55.00	3,410.00
100	STAPLING MACHINE	73	158.30	11,555.90
101	STAMP PAD INK	1	40.00	40.00
102	OFFICE PINS	393	8.60	3,379.80
103	STAPPLE REMOVER	2	27.14	54.28
104	STAMP PAD	98	44.80	4,390.40
105	COTTON TAPE	1	65.00	65.00
106	CONFIDENTIAL STAMP	99	185.00	18,315.00
107	FOR SECRETARY STAMP	136	185.00	25,160.00
108	URGENT STAMP	49	180.00	8,820.00
109	RED BIRO PENS	4,367	6.50	28,385.50
110	CONQUERER PAPER A5	4	1,800.00	7,200.00
111	CONQUERER PAPER A4	3	1,675.00	5,025.00
112	PHOTOCOPY PAPER BLUE	1	485.00	485.00
113	MARK PEN	516	24.00	12,384.00
114	BIRO PENS BLUE	4,725	6.50	30,712.50
115	CELLOTAPE 2"	246	19.80	4,870.80
116	MASKING TAPE	200	60.00	12,000.00
117	HB PENCILS	468	13.20	6,177.60
118	ERASER RUBBER	266	8.00	2,128.00
119	PENTEL PENS 167	402	33.10	13,306.20
120	PLASTIC RULERS	127	6.20	787.40
121	OFFICE GLUE	172	17.00	2,924.00
122	STAPPLES 26/6	528	60.00	31,680.00
123	GLUE STICK PRITT	26	42.67	1,109.40
124	STAPPLES 50/60	20	60.00	1,200.00
125	STAPLES 9/14	10	466.00	4,660.00
126	QUINK INK	62	89.22	5,531.64
127	PAPER CLIPS	1,317	7.55	9,943.35
128	GUMMED PAPER	1	105.00	105.00
129	SEALING WAX	34	276.00	9,384.00
130	ADDING MACHINE ROLLS	30	15.60	468.00
131	CARBON PAPER	761	250.00	190,250.00
132	SUSPENSION FILES	550	22.40	12,320.00
133	COMPUTER BINDER(S)	679	25.00	16,975.00
134	COMPUTER BINDER	18	31.30	563.40
135	INDEX REGISTER	71	165.00	11,715.00
136	RULED PAPER	5	175.00	875.00
137	SHORTHAND NOTE BOOK	294	17.50	5,145.00
138	4 QUIRE REGISTER	519	109.00	56,571.00
139	LOOSE LEAF PAD	228	25.30	5,768.40
140	CASUALTY RETURN BOOKS	534	35.00	18,690.00
141	PLAIN PAPERS	98	218.50	21,413.00
142	COMPLIMENTARY SLIPS	14,500	1.20	17,400.00
143	SWITCHES 3 GANG	1	200.00	200.00
144	SWITCHES 1 GANG	5	90.00	450.00
145	FLORESCENT STARTERS	60	48.00	2,880.00
146	GP 55 LOG BOOKS	13	60.00	780.00

147	GP 54 DELIVERY BOOK	83	75.00	6,225.00
149	CORRECTING FLUID	14	32.15	450.10
150	WHITE OUT	80	41.40	3,312.00
151	RISOGRAPH INK 4050	0	2,700.00	0.00
152	RISOGRAPH INK 1610	5	2,640.00	13,200.00
153	RISOGRAPH MASTER 4050	36	3,466.00	124,776.00
154	RISOGRAPH MASTER 1610	36	3,042.00	109,512.00
155	PHOTOCOPYING PAPER A4	312	269.99	84,236.88
156	LETTER OF PROBATIONARY APP	10,250	2.20	22,550.00
157	HEADED PAPER	4	270.00	1,080.00
158	APPLICATION FOR TRANSFER FORMS	13,000	2.50	32,500.00
159	COMPUTER PAPERS	22	2,314.20	50,912.40
160	WRAPPING PAPER	33	1,239.00	40,887.00
161	WATER BUCKETS	20	95.00	1,900.00
162	WASTE PAPER BASKET	78	36.40	2,839.20
163	LETTER OF PROBATIONARY APP	10,250	2.20	22,550.00
164	HEADED PAPER	4	270.00	1,080.00
	TOTALS			5,734,404.75

TEACHERS SERVICE COMMISSION

NOTE 16: PROVISION FOR BAD DEBTS AS AT 30.06.2004

<u>Overpayment Account</u>	<u>Province/ Institution</u>	<u>Amount (Kshs)</u>
02-700-540	Central	591,734.75
02-700-541	Eastern	533,403.00
02-700-542	Coast & 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	51,006.20
	SUB TOTAL	7,498,029.70
Add:		
	Investments with Pioneer Building Society under Liquidation	
01-700-573		7,813,250.40
	<u>TOTAL</u>	<u>15,311,280.10</u>

TEACHERS SERVICE COMMISSION

NOTE 17: REVALUATION SURPLUS

Amount (Kshs)

T.S.C. Land at Upper Hill L.R.
No.209/11422 valued by the
Commissioner of Lands vide letter
reference VAL.852/V/85 dated
23/10/2001.

J.E. 3503/2000/2001

42,000,000.00



National Bank

NATIONAL BANK OF KENYA LIMITED
Harambee Avenue Branch, National Bank Building,
P.O. Box 41862 - 00100 Nairobi, Kenya.
Telephone: 020 - 226471, 339690-9
Fax: 020 - 337639
E-Mail: harambee@nationalbank.co.ke

01st July, 2004

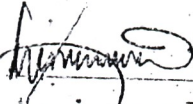
KCA 30

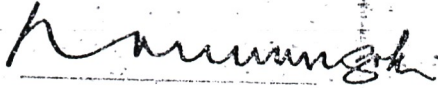
CERTIFICATE OF BALANCE

Certified that the Balance at the Current Account of Teachers Services Commission Account Number 01001-009050-00 at the close of business on 30.06.2004 was Kenya Shillings Two billion two hundred three million six hundred ten thousand two hundred sixty eight only (Credit)

KShs 2,203,610,268=00 (CR)

Examined by:


Assistant Manager


Manager

BANK RECONCILIATION

as at 30TH JUNE, 2004 20 Station T. S. C.

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate					2,203,610,268	00
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)		470,088,568	40			
2. Receipts in Bank Statement not yet recorded in Cash Book		2,431,937	90			
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book		731,754	10			
4. Receipts in Cash Book not yet Recorded in Bank Statement		381,107	45			
Bank Balance as per Cash Book					1,732,202,623	25

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

J. MUTHOKA

BRA

16-7-2004

Signature  Designation

Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.	No.	Date		Sh.	cts.
JAN	2004	VARIOUS					530,261	70	
FEB.	2004	"					957,320	85	
MAR	2004	"					2,261,566	85	
APRIL	2004	"					2,190,266	65	
MAY	2004	"					5,195,937	05	
JUNE	2004	CASH BOOK					39,701,752	20	
JUNE	2004	C.P.S.					419,251,463	10	
							470,088,568	40	

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.

DETAILS	AMOUNT	
	Sh.	cts.

As per list attached 2,431,957.90

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DETAILS	AMOUNT	
	Sh.	cts.

DETAILS	AMOUNT	
	Sh.	cts.

As per list attached

731,751.10

As per list attached

381,107.45

2. RECEIPTS IN BANK STATEMENT NOT YET RECROEDED IN CASH BOOK
AS AT 30.06.2004

<u>DATE</u>	<u>DETAILS</u>	<u>AMOUNT KSHS</u>
01.03.2004	Returned Salary	11,403.30
01.03.2004	Returned Salary	10,386.10
23.04.2004	Returned Salary	10,250.00
24.05.2002	Returned Salary	170.50
06.06.2002	Returned Salary	26,193.40
02.07.2002	Returned Salary	7,474.50
05.07.2002	Banking	20,000.00
20.08.2002	Returned Salary	8,273.60
04.12.2002	Returned Salary	6,448.40
05.09.2003	Returned Salary	16,990.20
30.01.2004	Returned Salary	28,676.50
17.03.2004	Returned Salary	6,235.00
15.04.2004	Returned Salary	26,590.00
30.04.2004	Returned Salary	0.60
03.05.2004	"	0.95
10.05.2004	"	69,690.20
29.05.2004	"	0.80
10.06.2004	Unpaid Kilifi Benev. Fund	156,630.00
16.06.2004	Returned Salary	47,044.20
18.06.2004	"	4,096.30
18.06.2004	"	10,349.20
18.06.2004	"	28,595.20
18.06.2004	"	83,954.40
18.06.2004	"	97,440.00
22.06.2004	"	5,249.00
22.06.2004	"	10,120.00
22.06.2004	"	202,330.00
23.06.2004	"	507.70
23.06.2004	"	1,654.60
23.06.2004	"	7,266.85
23.06.2004	"	8,737.25
23.06.2004	"	13,093.20
23.06.2004	"	18,591.20
23.06.2004	"	75,778.30
23.06.2004	"	78,331.15
23.06.2004	"	108,136.30
24.06.2004	<u>Unpaid cheque no. 108800</u>	9,697.00
28.06.2004	Returned Salary	6,068.80
28.06.2004		13,862.95

28.06.2004		18,069.60
28.06.2004		19,399.60
28.06.2004	Returned Salary	21,010.60
28.06.2004	"	23,201.20
28.06.2004	"	24,800.00
28.06.2004	"	32,160.00
28.06.2004	"	36,031.80
28.06.2004	"	36,288.90
28.06.2004	"	58,112.65
28.06.2004	"	79,968.60
28.06.2004	"	121,208.90
29.06.2004	"	132.00
29.06.2004	"	1,522.20
29.06.2004	"	5,307.90
29.06.2004	"	201,385.15
29.06.2004	"	115,030.05
30.06.2004	"	15,432.40
30.06.2004	"	31,912.25
30.06.2004	"	354,646.45
		<u>2,431,937.90</u>

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK AS AT 30-06-2004

<u>DATE</u>	<u>DETAILS</u>	<u>CHEQUE NOS.</u>	<u>AMOUNT KSHS</u>
20.05.2004	104491	(Bank to Provide)	94,545.20
20.05.2004	104106	"	83,643.50
20.05.2004	106375	"	64,060.55
20.05.2004	103689	"	6,901.00
20.05.2004	105495	"	6,770.00
20.05.2004	106025	"	5,200.00
14.06.2004	108472	"	72,133.55
18.06.2004	107280	"	464.20
18.06.2004	108350	"	6,550.10
18.06.2004	107591	"	37,920.25
30.06.2004	105800	(Reversed 1.7.04)	800.00
30.06.2004	110163	"	53,783.40
30.06.2004	108476	"	73,948.05
30.06.2004	108318	"	83,927.75
30.06.2004	109681	"	130,145.05
20.05.2004		Commission-Bank to Reverse)	200.00
22.06.2004		R.D.	10,761.25
27.05.2004		Diff. April Sal. Dept 82	0.10
12.02.2004		Chque No. 103164 for Kshs 9666.70 taken as Kshs 9666.55 in C/Book.	0.15
			<u>731,754.10</u>

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT AS AT 30.06.2004

<u>DATE</u>	<u>DETAILS</u>	<u>AMOUNT (KSHS)</u>
29.01.2003	Uncredited R/Salary V/No. 285/1	76,241.80
10.3.2003	Uncredited R/Salary V/No. 85/3	1,233.90
28.5.2004	Overcast of R/sal V/No. 377 & 381	0.70
02.06.2004	Overcaast R/Salary V/No. 18	0.10
02.06.2004	Banking	96,000.00
10.06.2004	Overcast of Salary V/o.114	0.80
24.06.2004	Cheque No. 103864, dated 5.12.03 cancelled as stale while it was paid in May 2004	196,916.15
30.06.2004	Undercast of C.P.S. No. 153 dated 30.06.2004 on C/Book for Kshs11737281.60 taken as Kshs.11726567.60	10,714.00
		<u>381,107.45</u>

