

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KIBIRU GIRLS  
SECONDARY SCHOOL**

**FOR THE YEAR  
ENDED 30 JUNE, 2022**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 MAR 2025

DAY.

Wednesday

**KIAMBU COUNTY**

TABLED  
BY:

Hon. Naomi Wago, MP  
Deputy Majority Party Whip

CLERK-AT  
THE-TABLE:

A. Shituko



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*KIBIRU GIRLS SECONDARY SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> June 2022**

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

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Table of Contents		Page No.
I.	KEY SCHOOL INFORMATION AND MANAGEMENT	3
II.	SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	8
III.	STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	15
IV.	REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KIBIRU GIRLS SECONDARY SCHOOL OF THE YEAR ENDING 30TH JUNE 2022	16
V.	STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022	17
VI.	STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022	18
VII.	STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022	19
VIII.	STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022	20
IX.	SIGNIFICANT ACCOUNTING POLICIES	25
X.	NOTES TO THE FINANCIAL STATEMENTS	27
XI.	TRIAL BALANCE	35
XII.	PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	36
ANNEX 1	ANALYSIS OF PENDING ACCOUNTS PAYABLES	37
ANNEX 2	SUMMARY OF FIXED ASSETS REGISTER	38
ANNEX 3	LIST OF MOE TEXT BOOKS	41
ANNEX 4	LIST OF LABORATORY EQUIPMENT AND APPARATUS	42

**KBIRU GIRLS SECONDARY SCHOOLS**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

*[Customise the details in this section to suit your School]*

**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Kiambu County, Gatundu South Sub-County

The school was registered in February 2011 under registration number **PU/S/2/474/11** and is currently categorized as a sub County public school established, owned or operated by the Government.

The school is a boarding school and had 540 number of students as at 30<sup>th</sup> June 2022. It has THREE streams and 28 teachers of which 4 teachers are employed by the School Board of Management.

**(b) School Board of Management - Board Members**

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	DR.MONICAH WAIGANJO	Chairperson	11/05/2022
2	CHRISTINE MIANO	Secretary- Principal	11/05/2022
3	ANTONY MBUTHIA	Member	11/05/2022/
4	MICHAEL NJUGUNA	PA chairperson	11/05/2022
5	CATHERINE MUNIU	Member	11/05/2022
6	PAUL KARIUKI	Member	11/05/2022
7	ANN WAMORO	Member	11/05/2022
10	LAWRENCE KIMATHI	Member	11/05/2022
11	ELVIS MUNENE	Member Rep Teachers	11/05/2022
12	JOSEPH NJOROGE	Member -	11/05/2022
13	MARTIN MUHOHO	Member	11/05/2022
14	BENJAMIN OKOTH	Member	11/05/2022
15	DANIEL MUIRURI	Member	11/05/2022
16	MARY KARANJA	Member	11/05/2022
17	LINDA WANJIKU KIBUGI	Rep Students	11/05/2022
18	JOYCE ANUNDA	member	11/05/2022

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

**(c) Committees of the Board**

*Provide the names of the various committees of the Board established by the Board and the names of the committee members:*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Monicah Waiganjo Michael Njuguna Antony Mbuthia Mary Karanja Christine Miano	Chairperson P.A Chair Member Member Member	Nil
2	Audit Committee	Martin Muhoho Dr. Monicah Waiganjo Mary Karanja Lawrence Kimathi Daniel Muiruri Catherine Muniu Christine Miano	Chairperson Member Member Member Member Member Principal	one
3	Finance, procurement and general purposes Committee	Shelmith Maina Patrick Kinyanjui Grace Wanjiru Milka Muchiri	Chairperson Teacher Accounts clerk Teacher	ONE
4	Academic Committee	Dr. Monicah Waiganjo Michael Njuguna Mary Karanja Antony Mbuthia Joyce Anunda Ann Wamoro Elvis Munene Shelmith Maina Christine Miano	Bom chairperson PA chairperson Member Member Member Member Member Member Member	Three

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

5	Development Committee	Benjamin Okoth Monicah Waiganjo Michael Njuguna Paul Kariuki Christine Miano Ann Maina Shelmith maina	Chairperson Member Member Member Member SCDE Deputy principal	Two
6	Discipline and welfare Committee	Shelmith Maina Margaret Kariuki Margaret Mungai	Deputy Principal Member Member	Five
7	Adhoc Committee (if any during the year)			

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	CHRISTINE N. MIANO	335528
2	Deputy Principal	SHELMITH W. MAINA	364334
3	School Bursar	GRACE WANJIRU MUTUNDU	11411945

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 224-01030 GATUNDU  
Telephone: 07240990169  
E-mail: kibirugirls@gmail.com  
Website:  
Facebook:  
Twitter:

**(f) School Bankers**

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- |    |                 |               |                        |
|----|-----------------|---------------|------------------------|
| 1. | Name of Bank:   | FAMILY BANK   |                        |
|    | Branch:         | GATUNDU       |                        |
|    | Account Number: | 004000016700  | Tuition Account        |
| 2. | Name of Bank:   | EQUITY BANK   |                        |
|    | Branch:         | GATUNDU       |                        |
|    | Account Number: | 0660260849379 | Collection Account     |
| 3. | Name of Bank    | EQUITY BANK   |                        |
|    | Branch          | GATUNDU       |                        |
|    | Account Number  | 0660291740532 | Operations Account     |
| 4  | Name of Bank    | EQUITY        |                        |
|    | Branch          | GATUNDU       |                        |
|    | Account Number  | 0660279100793 | Infrastructure Account |
| 5  | Name of Bank    | EQUITY        |                        |
|    | Branch          | GATUNDU       |                        |
|    | Account Number  | 0660195422488 | Savings Account        |
| 6  | Name of Bank    | EQUITY        |                        |
|    | Branch          | GATUNDU       |                        |
|    | Account Number  | 0660263899449 | Needy Student Account  |

3. MPESA PayBill No. 407878 attached to EQUITY bank account  
(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**(g) Independent Auditors**

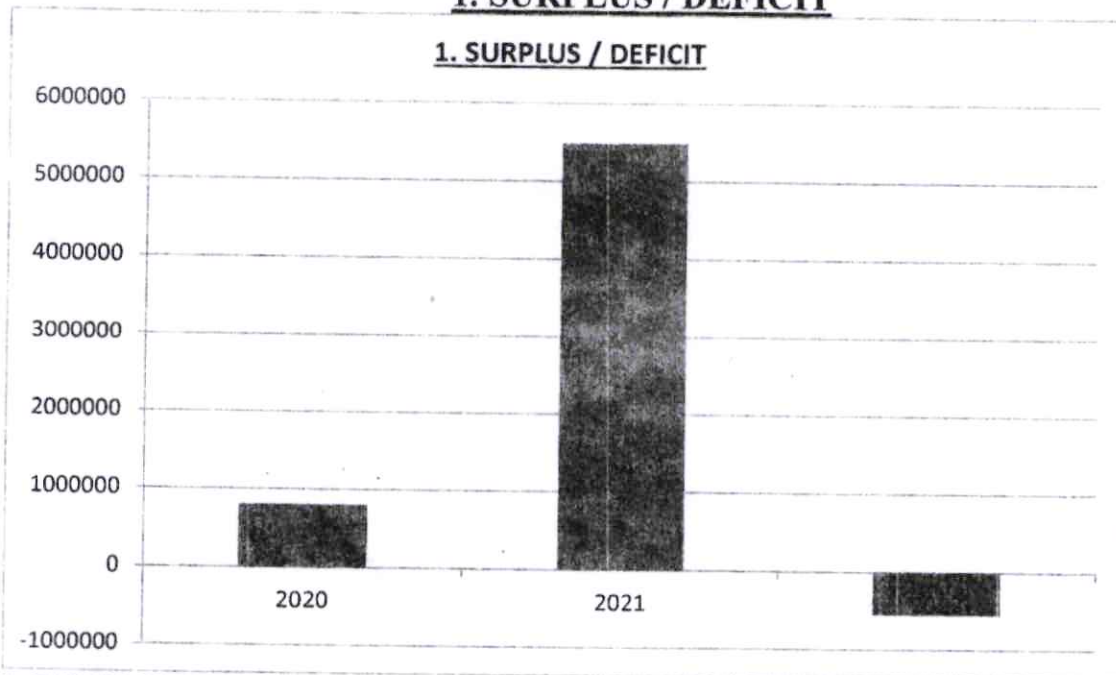
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

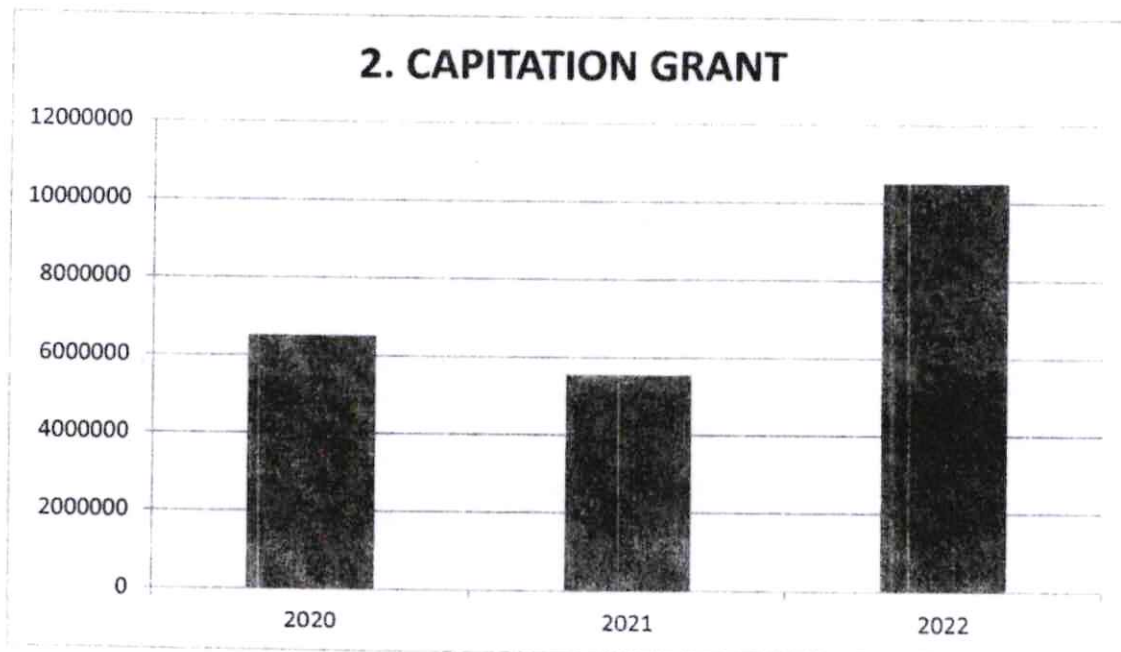
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**a) Financial performance**

**1. SURPLUS / DEFICIT**

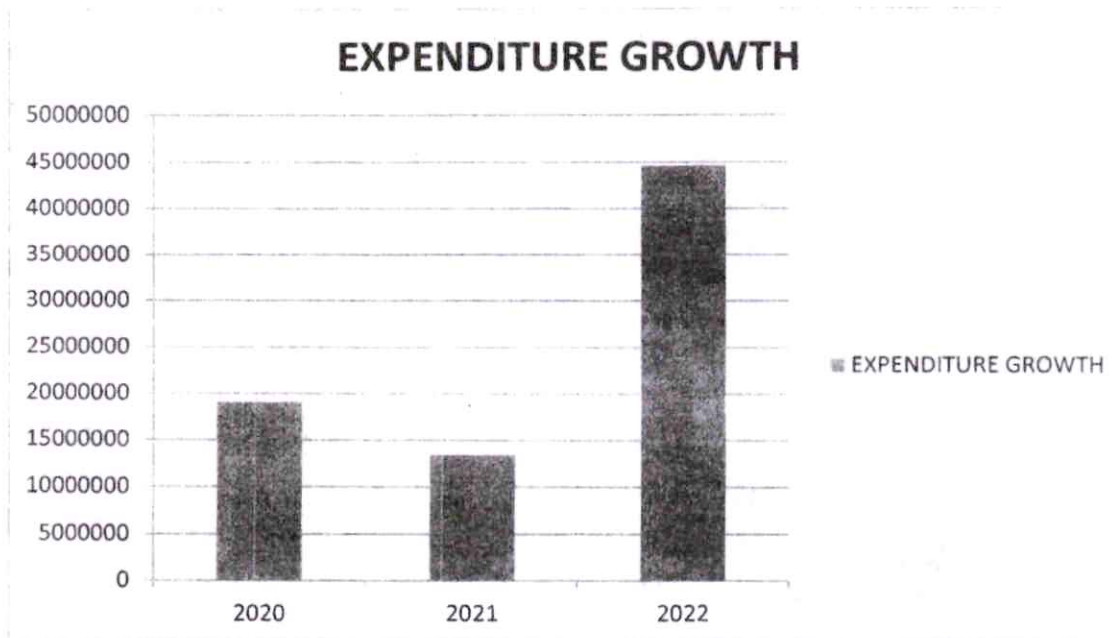
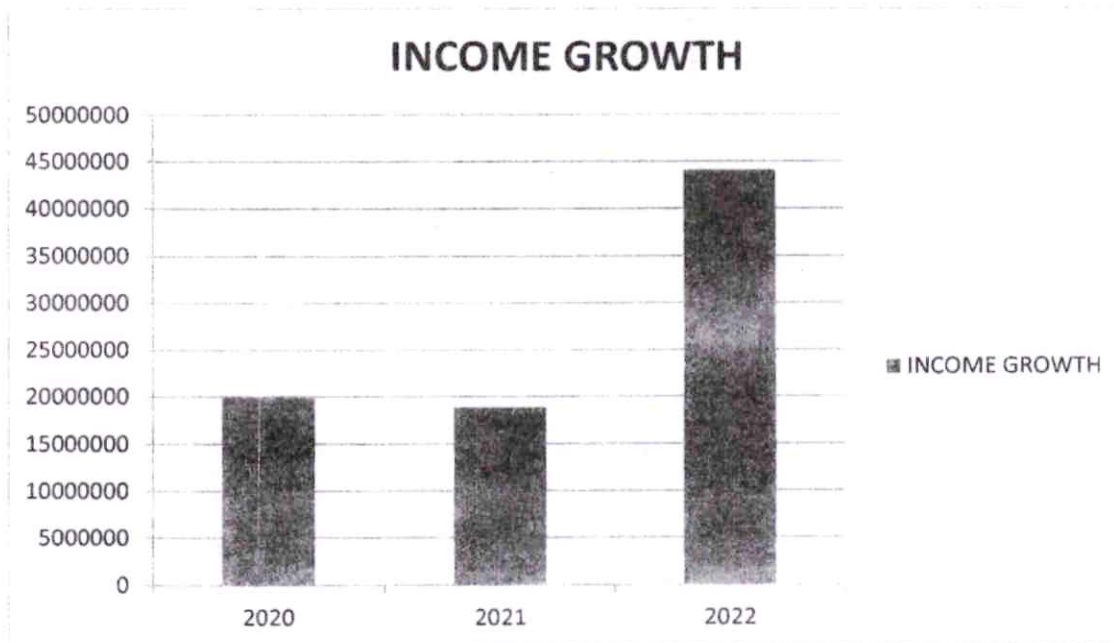


**2. CAPITATION GRANT**

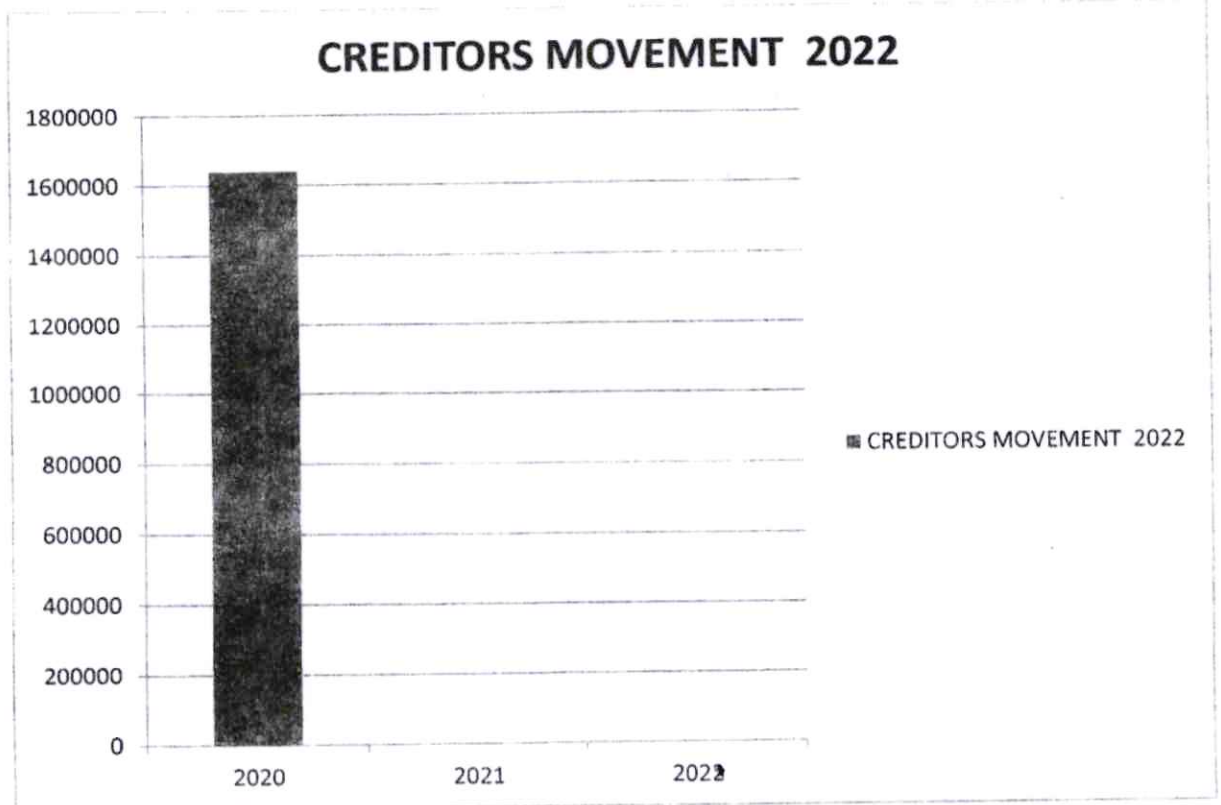
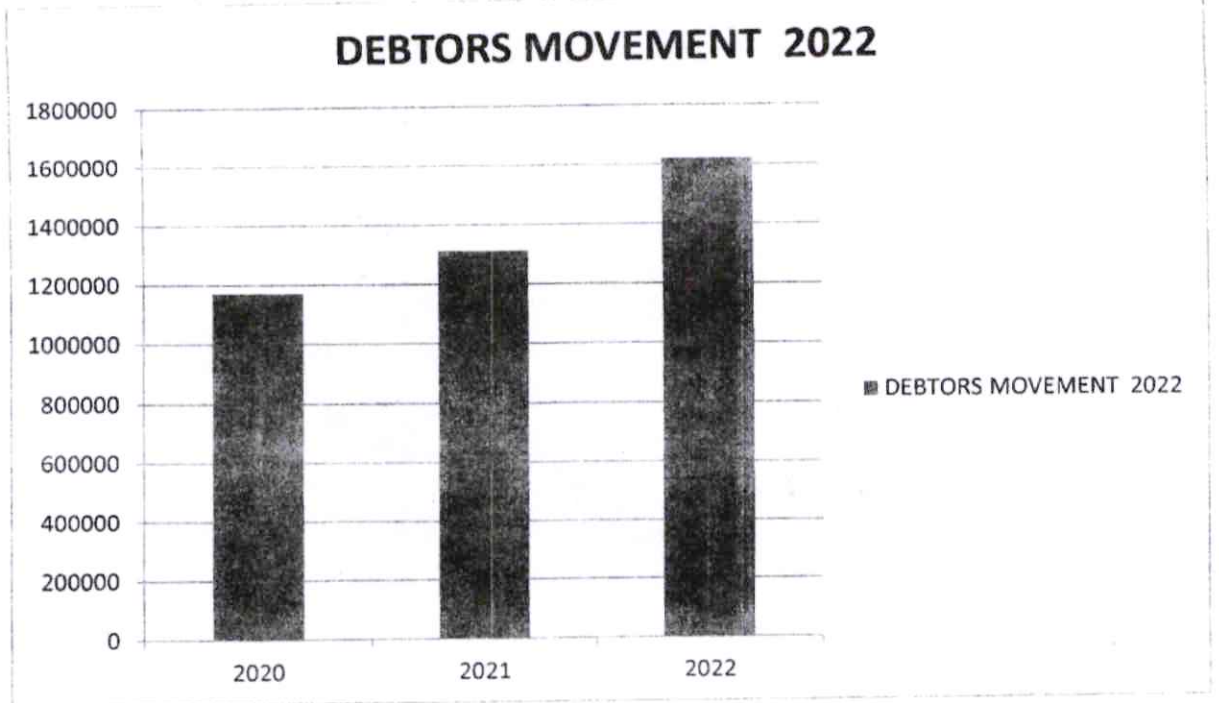


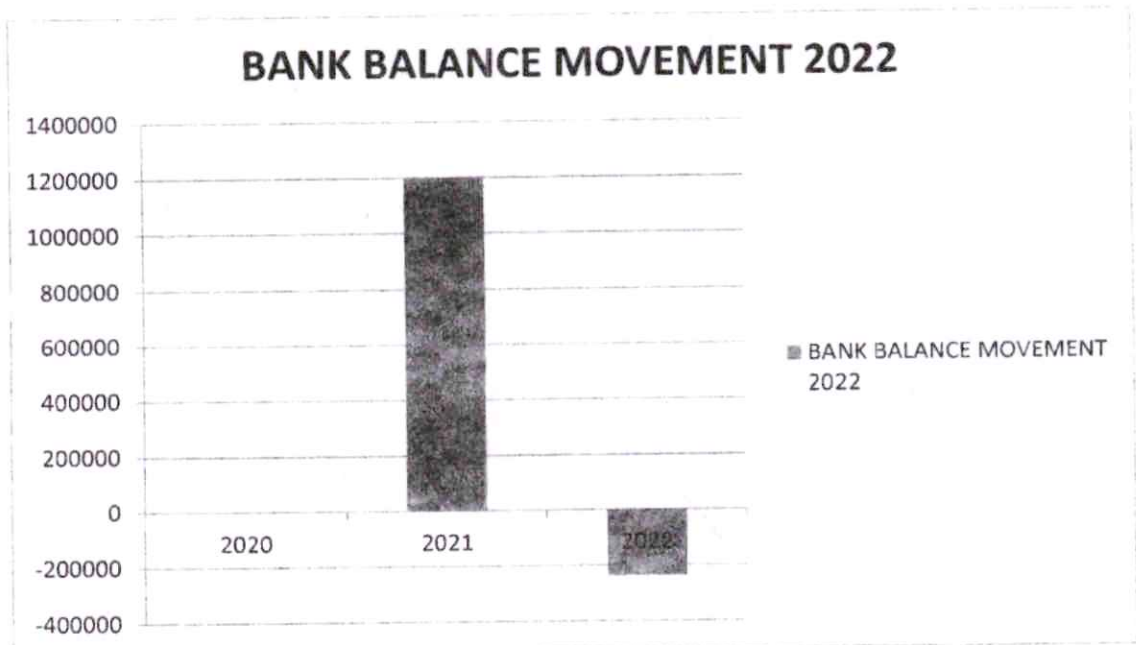
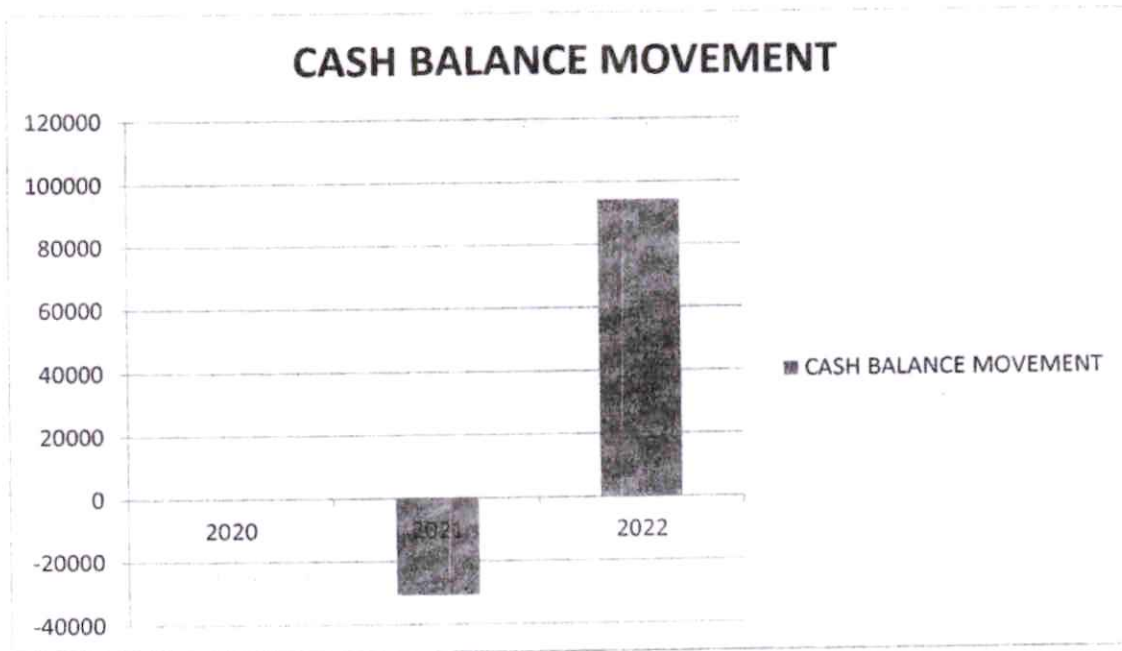
**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

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**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022





**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

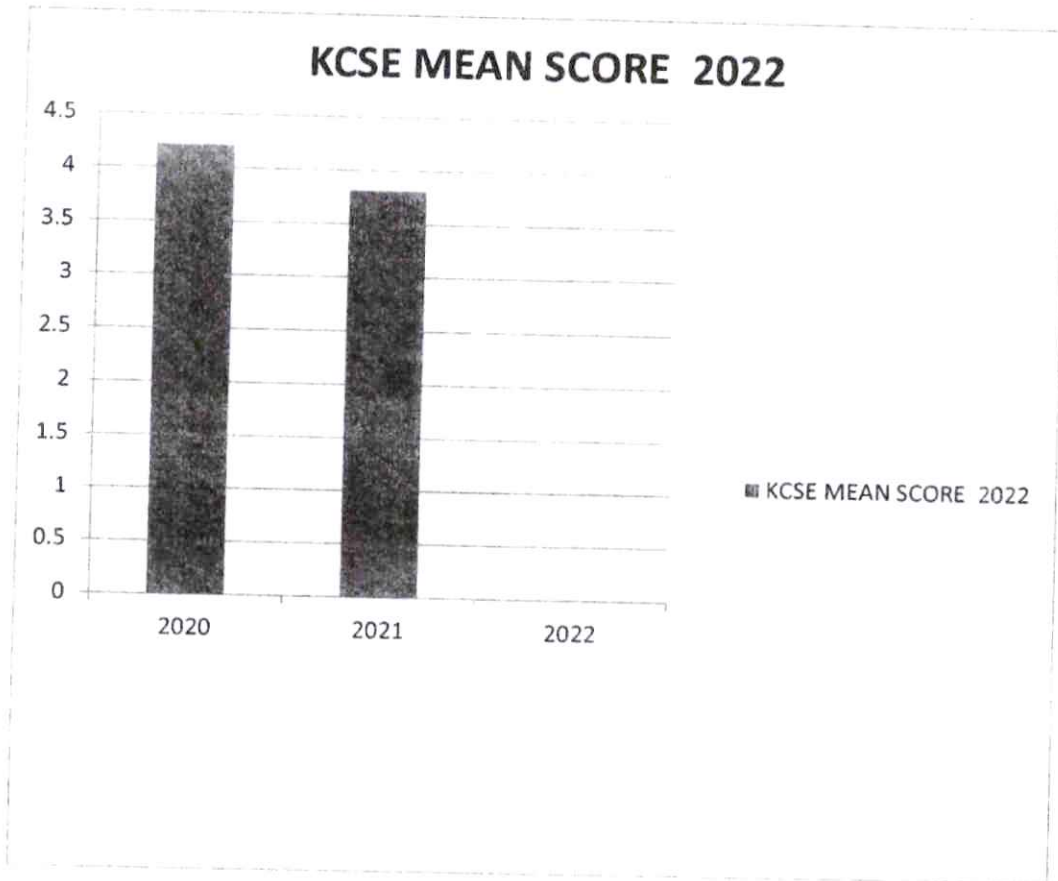
	ITEM	2020	2021	2022	
1.	SURPLUS/DEFICIT	805,669.04	5,487,970.00	(552,320.00)	
2.	CAPITATION GRANT	6,520,449.00	5,555,309.65	10,491,391.80	
3	RATIO OF CAPITATION PER STUDENT	14,023:1	10,423:1	19,321:1	
4	INCOME GROWTH OVERVIEW	19,895,588.00	18,879,608.90	44,063,247.00	
5.	EXPENDIRUTE GROWTH OVERVIEW	19,089,918.96	13,391,637.95	44,615,567.60	
6.	DEBTORSAND	1,171,188.00	1,312,856.00	1,621,256.00	
	CREDITORS MOVEMENT	1,638,845.00			
7.	CASH AND BANK		(30,856.38)	94,280.17	
	BALANCE MOVEMENT		1,200,668.78	(238,102.47)	

b) **Teacher Student ratio: 1:27**

- Number of Teachers recruited and posted by TSC in 2022 - 0
- Number of teachers transferred /retired in 2021 - NON
- Number of teachers employed by TSC - 19
- Number of teachers employed by the BOM - 6
- CEB - 25

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
 For the year ended 30<sup>th</sup> June 2022

c) Mean score in the 2022KCSE:



<i>KCSE MEAN SCORE</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
	4.211	3.812	Exam done on november
<i>STUDENT TO HIGHER INSTITUTIONS</i>	48	33	

d) Number of Candidates in the 2022 KCSE:

<i>Year of KCSE</i>	<i>Number of students</i>
<i>2022</i>	<i>119 students</i>
<i>2021</i>	<i>117 students</i>
<i>2020</i>	<i>114 students</i>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
 For the year ended 30<sup>th</sup> June 2022

e) Capacity of the school:

AMENITIES	Number of amenities	Number of students	STATUS
Dormitories	4	543	Inadequate
Classrooms	12	543	Adequate
Dining hall	1	543	Adequate
Laboratories science	2	543	Adequate
Computer laboratory	1	543	Adequate
Toilets	41	543	Adequate
Library	non	534	N/A

f) Development projects carried out by the school:

Project	Sources of funds	Total cost of the project	Status
Tiling and painting of 4No. classrooms	Ministry of education / parents	Shs . 470,293.00	complete
Expansion of school kitchen /store/bakery	Ministry of education / parents	Shs.1,768,950.00	complete
Upgrading of footpaths –last phase	Ministry of education / parents	Shs. 556,223.00	complete
Upgrading of school parade ground for the main gate to the bus park	Ministry of education / parents	Shs. 963,534.00	complete

Sign **PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
**P. O. BOX 224-01030, GATUNDU.**  
 SIGN *[Signature]* DATE 29/7/24  
 School Principal

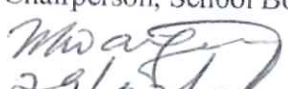
### III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

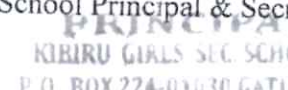

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

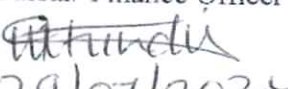
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *KIBIRU GIRLS SECONDARY SCHOOL* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

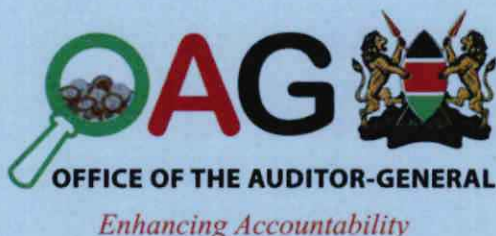
Name: Dr. MONICAH WAIGANJO  
Designation: Chairperson, School Board of Management  
Sign:   
Date: 29/07/2024

Name: CHRISTINE N. MIANO  
Designation: School Principal & Secretary to the Board of Management  
Sign:   
Date: 29/07/2024  
KIBIRU GIRLS SEC. SCHOOL  
P.O. BOX 224-01030, GATUNDU  
SIGN:  DATE: 29/7/24

Name: GRACE WANJIRU MUTUNDU  
Designation: Bursar/ Finance Officer  
Sign:   
Date: 29/07/2024

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KIBIRU GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Kibiru Girls Secondary School - Kiambu County set out on pages 17 to 36, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and

payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kiburu Girls Secondary School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1. Cash and Cash Equivalents**

#### **1.1 Unsupported Short-Term Investments**

The statement of financial assets and financial liabilities reflects a balance of Kshs.569,587 in respect of short-term investments which is not supported with any schedule. Further, the School has not provided records of receipts and expenses accruing from the investment during the year.

In the circumstances, the accuracy and completeness of the short-term investment of Kshs.569,587 could not be confirmed.

#### **1.2 Failure to Appoint Board of Survey**

During the year under review, Management did not appoint a board of survey to confirm bank and cash balances as at 30 June, 2022 of Kshs.425,764.

In the circumstances, the accuracy and completeness of cash and bank balance as at 30 June, 2022 could not be confirmed.

#### **1.3 Overdrawn Account and Netting-Off of Bank Balance**

The statement of financial assets and financial liabilities reflects an overdraft bank balance of Kshs.238,102 as disclosed in Note 8 to the financial statements. Included in the bank balance are four (4) bank accounts with an overdraft balance of Kshs.790,506 which has been netted-off bank balances contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, completeness, existence of overdraft bank balance of Kshs.238,102 could not be confirmed.

### **2. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,986,209 in respect of fees arrears. Included in the balance are

receivables amounting to Kshs.6,864,844 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.9,986,209 could not be confirmed

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) I am independent of the Kiburu Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Unbalanced Budget**

Review of the statement of budgeted versus actual amounts reflects the Schools final receipts budget of Kshs.40,637,300 against final budget expenditure of Kshs 39,502,357 resulting to budget imbalance of Kshs.1,134,943

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Unconfirmed Students Enrollment Data**

Review of documents provided for audit revealed discrepancies between the data in the National Education Management Information System (NEMIS) which indicated that the School had a total number of four hundred and twelve (412) students against five hundred and thirty-four (534) students reflected in school enrolment records resulting to a variance of one hundred and twenty-two (122). This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

### **2. Unapproved Fees on Parents Association Support Programme**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income - parents contribution receipts amount of Kshs.33,766,318 which further includes Kshs.3,409,607 at Kshs.5,250 per student per year in respect of education support programme included in the school's fees structure without approval from the Ministry of Education contrary to guidelines issued by Ministry of Education. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

In the circumstances, Management was in breach of the law.

### **3. Failure to Transfer Infrastructure Funds from the Operations Account**

NEMIS data indicates that Kshs.825,500 was to be transferred from the operations accounts to the infrastructure account. However, bank statements and cashbook provided for audit reflects the School transferred Kshs.46,020 from the operations accounts resulting to a variance of Kshs.779,480. This was contrary to The Ministry of Education Circular which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of the law.

### **4. Payroll**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income - parents' contribution amount of Kshs.33,766,317 which includes Kshs.4,470,320 paid towards personnel costs. However, review of the payroll provided revealed that employees were not clustered into job groups contrary to Section C.2 (1) of Public Service Commission Human Resource Policies and Procedures

Manual for the Public Service, 2016 which states that the public service salary structure will be based on the grading levels spelt out in the various career progression guidelines.

In the circumstances, Management was in breach of the guidelines.

#### **5. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amount of Kshs.32,840,832 which includes Kshs.3,334,586 in respect of administration cost which further includes Kshs.602,300 transferred to Kenya Secondary School Heads Association. However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs 602,300 could not be confirmed.

#### **6. Failure to Prepare School Improvement Plan**

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the law.

#### **7. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 28 March, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

In the circumstances, Management was in breach of the law.

#### **8. Long Outstanding Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects payables balance of Kshs.592,938. However, included in the balance are trade payables balance of Kshs.592,938 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement

and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates'.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

#### **9. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as notes numbering in the financial statements are inconsistent.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision-making.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

##### **Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register with several assets including land and motor vehicles with a balance of Kshs.8,070,280. However, land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions, and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

14 January, 2025

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,830,123.20	695,458.50
Capitation grants for operations	2	8,023,768.60	6,878,844.15
School Fund Income- Parents' Contributions	3	33,766,317.50	11,180,146.00
School Fund Income- Other receipts	4	443,038.30	125,180.25
<b>TOTAL RECEIPTS</b>		<b>44,063,247.60</b>	<b>18,879,608.90</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,908,947.00	455,920.60
Payments for operations	6	9,865,788.55	5,246,748.35
Boarding and school fund payments	7	32,840,832.05	7,688,969.00
<b>TOTAL PAYMENTS</b>		<b>44,615,567.60</b>	<b>13,391,637.95</b>
<b>SURPLUS/DEFICIT</b>		<b>(552,320.00)</b>	<b>5,487,970.95</b>

The school financial statements were approved on \_\_\_\_\_ 2024 and signed by:

Sign: [Signature] Date: 29/07/2024

Name: DR. MONICAH KLANGAMJO

Chairperson BOM

Sign: [Signature] Date: 29/7/24

Name: CHRISTINE MIAND

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
P. O. BOX 224-01030, GATUNDU.  
SIGN: [Signature] DATE: 29/7/24

School Principal/  
Secretary to BOM

Sign: [Signature] Date: 29/07/2024

Name: GRACE KLANGIDU

Accounts Clerk

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	(238,102.47)	1,200,668.78
Cash Balances	9	94,280.17	(30,856.38)
Short term Investment	10	569,586.60	446,485.90
<b>Total Cash and cash equivalent</b>		<b>425,764.30</b>	<b>1,616,298.30</b>
Account's receivables	10	9,986,209.60	9,347,995.60
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,411,973.90</b>	<b>10,964,293.90</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	11	592,938.65	592,938.65
<b>NET FINANCIAL ASSETS</b>		<b>9,819,035.25</b>	<b>10,371,355.25</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	12	10,371,355.25	4,883,384.30
Surplus/Deficit for the year		(552,320.00)	5,487,970.95
<b>NET FINANCIAL POSSITION</b>		<b>9,819,035.25</b>	<b>10,371,355.25</b>

The School's financial statements were approved on \_\_\_\_\_ 2024 and signed by:

Sign: *[Signature]* Date: 29/07/2024

Name: DA MONICAH WAIGAMBO  
Chairperson, BoM

Sign: *[Signature]* Date: 29/7/24

Name: CHRISTINE MIANO  
Principal/BoM Secretary

Sign: *[Signature]* Date: 29/07/2024

Name: GRACE WAHJIRU  
Accounts Clerk

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
P. O. BOX 224-01030, GATUNDU  
SIGN: *[Signature]* DATE: 29/7/24

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

		<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Capitation grants for tuition	<b>1</b>	1,830,123.20	695,458.500
Capitation grants for operations	<b>2</b>	8,023,768.60	6,878,844.15
School fund income- Parents contributions/ fees	<b>3</b>	33,766,317.50	11,180,146.00
School fund income- other receipts	<b>4</b>	443,038.30	125,180.25
<b>Total receipts</b>		<b>44,063,247.60</b>	<b>18,879,608.90</b>
<b>Payments</b>			
Payments for Tuition	<b>5</b>	1,908,947.00	455,920.60
Payments for operations	<b>6</b>	9,865,788.55	5,246,748.35
Boarding and school fund payments	<b>7</b>	32,840,832.05	7,688,969.00
<b>Total payments</b>		<b>44,615,567.60</b>	<b>13,391,637.95</b>
<b>Prior Year Adjustment</b>			
Decrease/(increase) in Accounts Receivable		(638,213.40)	(423,831.56)
Increase/(Decrease) in Account Payable			(2,829,782.75)
<b>Net cash flow from operating activities</b>			<b>2,234,355.20</b>
<b>Net cash flow from Investing Activities</b>			
<b>Acquisition of Assets</b>			
<b>Proceeds from investments</b>			
<b>Net cash flow from investing activities</b>			
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Proceeds from borrowings /loans</b>			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(1,190,534.00)</b>	<b>2,234,355.20</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>			
		<b>1,616,298.30</b>	<b>(618,056.96)</b>
<b>Cash and cash equivalent at END of the year</b>			
		<b>425,764.30</b>	<b>1,616,298.30</b>

*The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.*

VIII. STATEMENT OF BUDGETTED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and ref. materials	740,850.00	0	740,850.00	396,585.50	344,264.50	54%
Exercise books	1,237,252.50	0	1,237,252.50	662,315.60	574,936.40	54%
Laboratory equipment	548,295.00	0	548,295.00	293,508.70	254,786.30	54%
Internal exams	189,667.50	0	189,667.50	101,531.20	88,136.30	54%
Teaching / learning materials	421,822.50	0	421,822.50	225,806.50	196,016.00	54%
Chalks	83,572.50	0	83,572.50	44,737.30	39,000.00	53%
Exams and assessment	197,340.00	0	197,340.00	105,638.40	91,701.60	54%
Teachers guides						
SUB-TOTAL	3,418,800.00		3,418,800.00	1,830,123.20	1,588,841.10	
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	3,158,595.00	-550,000	2,608,595.00	2,408,200.00	200,395.00	92%
Repairs and maintenance	3,300,000.00	-300,000.00	3,000,000.00	2,909,500.00	90,500.00	96%
Local transport / travelling	1,008,150.00	-400,000.00	608,150.00	603,033.06	5,116.94	99%
Electricity and water	1,680,470.00	-300,000.00	1,380,470.00	1,295,649.00	84,821.00	94%
Medical /insurance	1,100,000.00	-900,000.00	150,000.00	110,400.00	39,600.00	74%
Administration costs	873,785.00	-150,000.00	723,785.00	696,985.00	26,800.00	96%
Activity	1,072,500.00	-300,000.00	772,500.00	0	772,500.00	
SMASSSE						
SUB-TOTAL	12,193,300.00	(2,900,000.00)	9,293,500.00	8,023,768.60	1,219,732.94	

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	e=a+b	d	e=c-d Kshs	f=d/c % Kshs
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	3,922,050.00	550,000.00	4,472,050.00	4,470,320.00	1730.00	99%
Repairs and maintenance	1,430,000.00	300,000.00	1,730,000.00	1,552,824.00	177,176.00	90%
Local transport / travelling	1,251,250.00	400,000.00	1,651,250.00	1,576,784.00	74,466.00	95%
Electricity and water	2,086,150.00	300,000.00	2,386,150.00	2,326,290.00	59,860.00	97%
Medical	0	0	0	0	0	0
Administration costs	1,084,600.00	250,000.00	1,334,600.00	1,303,940.00	30,660.00	97%
Activity	357,500.00	150,000.00	507,500.00	392,175.00	165,325.00	70%
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	14,893,450.00	950,000.00	15,843,450.00	17,429,917.50	34,788.50	100%
Insurance				34,652.00		
Bursary				1,269,808.00		
Education support programme				3,409,607.00		
<b>SUB-TOTAL</b>	25,025,000.00	2,900,000.00	27,925,000.00	29,052,250.50	494,005.50	
<b>OTHER INCOME</b>						
Rent income				9,500.00		
Income from farming activities				433,538.30		
Insurance compensation						
Income from Bus Hire						
Fee for hire of ground and equipment				443,038.30		
Sub -total				44,063,247.60	3,302,579.54	
<b>TOTAL INCOME</b>	40,637,300.00	0	40,637,300.00	44,063,247.60	3,302,579.54	

**KILIMBARI GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Receipt/expenses item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and ref. materials	396,585.50	-396,585.50	0	0	0	0
Exercise books	662,613.60	100,000.00	762,613.60	741,435.00	21,178.00	97%
Laboratory equipment	293,508.70	100,000.00	393,508.70	374,888.00	18,620.70	95%
Internal exams	101,531.20	-87,000.00	14,531.20	14,000.00	531.20	96%
Teaching / learning materials	225,806.50	433,961.20	659,767.70	778,624.00	118,856.30	118%
Chalks	44,737.30	-44,737.30	0	0	0	0
Exams and assessment	105,638.40	-105,638.40	0	0	0	0
Bank Charges						
SUB-TOTAL	1,830,421.20	0	1,830,421.20	1,908,947.00	159,186.20	
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	3,158,595.00	350,000.00	3,508,595.00	3,362,652.55	145,942.45	96%
Repairs, maintenance & improvements	3,575,000.00	0	3,575,000.00	3,079,000.00	496,000.00	86%
Local transport / travelling	928,101.00	-250,000.00	678,101.00	368,490.00	309,611.00	54%
Electricity, water and conservancy	1,639,991.00		1,639,991.00	1,006,847.00	633,144.00	61%
Medical				3,690.00		0
Administration costs	1,080,507.00		1,080,507.00	477,204.00	603,303.00	44%
Activity Expenses	1,448,173.50	-100,000.00	1,348,173.50	480,350.00	867,823.00	37%
SMAASSE						
SUB-TOTAL	11,830,367.50	0	11,830,367.50	9,865,788.55	3,055,823.45	

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	3,922,050.00	-1,750,000.00	2,172,050.00	2,144,113.20	27,936.80	99%
Repairs, maintenance and improvements	1,430,000.00		1,430,000.00	1,336,124.00	93,876.00	93%
Local transport / travelling	1,151,899.00	650,000.00	1,801,899.00	1,770,035.00	31,864.00	98%
Electricity, water and conservancy	2,035,899.00	-880,000.00	1,155,899.00	1,151,549.00	4,350.00	99%
Medical Expenses				24,650.00		
Administration costs	1,341,196.00	1,994,000.00	3,335,196.00	3,334,586.00	610.00	100%
Activity	371,326.5	-14,000.00	357,326.50	353,505.00	3,821.5	99%
Gratuity						
Lunch programme						
Boarding Equipment and Stores	15,589,198.00	0	15,589,198.00.00	16,981,707.00	-1,392,509.00	108%
Expenditure for Income Generating Activity				893,522.85		
Insurance costs				371,114.00		
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
SUB-TOTAL	25,841,568.50	0	25,841,568.50	32,840,832.05	162,458.30	
<b>TOTALS</b>	<b>39,502,357.00</b>	<b>0</b>	<b>39,502,357.20</b>	<b>44,615,567.60</b>	<b>3,377,467.95</b>	

*[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]*

i. Most voteheads had overutilization due high prices of items used.

**KII U GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended *30<sup>th</sup> June 2022*

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## **IX. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

### **2. Recognition of receipts and payments**

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

**7. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

**8. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**9. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**10. Subsequent events**

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

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials		
Exercise books		
Laboratory equipment		511,573.50
Internal exams		
Teaching / learning materials	1,830,123.20	183,885.00
Chalks		
Exams and assessment		
Teachers guides		
<b>Total</b>	<b>1,830,123.20</b>	<b>695,458.50</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	2,408,200.70	1,355,454.55
Repairs and maintenance	2,909,500.00	2,068,000.00
Local transport / travelling	603,033.06	352,657.74
Electricity and water	1,295,649.64	721,521.41
Medical	110,400.00	
Administration costs	696,985.20	371,607.45
Activity		
Infrastructure		2,009,603.00
<b>Total</b>	<b>8,023,768.60</b>	<b>6,878,844.15</b>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	4,470,320.00	859,423 00
Repairs and maintenance	1,552,824 00	414,682 00
Local transport / travelling	1,576,784.00	208,438 00
Electricity and water	2,326,290.00	1,353,447.00
Medical		
Administration costs	1,303,940.00	576,576.00
Activity	392,175.00	62,292.00
Fee on Boarding Equipment and Stores	17,429,917.50	6,943,753.00
Education support programme	3,409,607.00	508,580.00
Insurance	34,652.00	252,955.00
Bursary	1,269,808.00	
<b>Total</b>	<b>33,766,317.50</b>	<b>11,180,146.00</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent income	9500.00	
Income from farming activities	433,538.30	125,180 25
Income from Bus Hire		
Income from grants and donations*		
Interest income		
Dividends income		
<b>Total</b>	<b>443,038.30</b>	<b>125,180.00</b>

**(Include an explanation on the kind and source of grants/ donations received by the school.)**

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

5. PAYMENTS FOR TUITION

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials		
Exercise books	741,435.00	600.00
Laboratory equipment	374,888.00	
Internal exams	14,000.00	45,000.00
Teaching / learning materials	778,624.00	284,695.60
Chalks		
Exams and assessment		
Reference books		125,625.00
Teachers guides		
Administration Costs		
Bank Charges		
<b>Total</b>	<b>1,908,947.00</b>	<b>455,920.600</b>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. PAYMENTS FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	3,362,652.55	1,691,842.35
Service Gratuity		
Administration Cost	477,204.00	157,475 00
Repairs and maintenance & improvements	4,166,555.00	1,831,000 00
Local transport / travelling	368,490.00	97,719.00
Electricity and water	1,006,847.00	280,280 00
Medical	3,690.00	
Activity Expenses	480,350.00	
SMASSE		
Insurance Cost		
Bank Charges		
Infrastructure		1,188,432 00
Acquisition of Assets		
<b>TOTAL</b>	<b>9,865,788.55</b>	<b>5,246,748.35</b>

**7. BOARDING AND SCHOOL FUND PAYMENTS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	2,144,113 20	533,222 90
Service Gratuity		
Repairs and maintenance & Improvements	1,336,124 00	178,603 00
Local transport / travelling	1,770,035 00	498,352 00
Electricity and water	1,151,549 00	277,080 00
Medical Expenses	24,650 00	5,999 00
Administration costs	3,334,586.00	893,595 00
Activity	353,505 00	
Bank Charges		
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	16,981,707 00	4,448,424 00
Rent Expenses		
Insurance	371,114 00	363,876 00
Farm	893,522 85	219,817 10
Bursary	1,269,808.00	
Education support programme	3,210,118.00	270,000 00
<b>TOTAL</b>	<b>32,840,832.05</b>	<b>7,688,969.00</b>

Expenses on income generating activities\*\* should include all costs relating to the school earnings on other receipts as recorded in note 4 These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school buses among others

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		(99,705.63)	(20,881.83)
Operations Account		(48,641.38)	677,533.57)
School Fund Account/Boarding		(631,849.81)	(270,032.31)
Savings Account			
Family bank		(10,311.65)	(10,311.65)
Farm			
Infrastructural Account		552,406.00	824,361.00
<b>Total</b>		<b>(238,102.47)</b>	<b>1,200,668.78</b>

**9. CASH IN HAND**

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	(55,609.20)	(27,319.20)
School Fund account	108,879.37	(947.18)
Infrastructure Account	41,010.00	(2,590.00)
<b>Total</b>	<b>94,280.17</b>	<b>(30,856.38)</b>

**10. SHORT TERM INVESTMENTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments	569,586.60	446,485.90
<b>Total</b>	<b>569,586.60</b>	<b>446,485.90</b>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. ACCOUNTS RECEIVABLE**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees arrears	8,984,457.60	8,177,700.60
Other non-fees receivables	1,001,752.00	1,170,295.00
Salary advances		
Imprest		
<b>Total</b>	<b>9,986,209.60</b>	<b>9,347,995.60</b>

[Include an ageing of the fees / non fees arrears below]

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees arrears for current year	1,621,256.00	1,312,856.00
Fees arrears for the previous year	498,357.00	282,165.00
Fees arrears for prior periods (over two years)	6,864,844.60	6,582,679.60
<b>Total</b>	<b>8,984,457.60</b>	<b>8,177,700.60</b>

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Non fees arrears for current year	690,657.00	
Non fees arrears for the previous year		1,170,295.00
Non fees arrears for prior periods (over two years)	311,095.00	
<b>Total</b>	<b>1,001,752.00</b>	<b>1,170,295.00</b>

**12. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors (See ageing below and appendix 1)	592,938.65	592,938.65
Prepaid fees		
Retention monies		
<b>Total</b>	<b>592,938.65</b>	<b>592,938.65</b>

[Include an ageing of the creditor's arrears below]

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	0	0
Trade creditors paid during the year		(2,829,782.75)
Trade creditors for the previous year		2,017,773.00
Trade creditors for prior periods (over two years)	592,938.65	1,404,948.00
<b>Total</b>	<b>592,938.65</b>	<b>592,938.65</b>

**13. FUND BALANCE BROUGHT FORWARD**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	1,200,668.78	(956,727.32)
Cash balances	(30,856.38)	(61,310.18)
Short Term Investments	446,485.90	399,980.60
Receivables	9,347,995.60	8,924,162.60
Payables	(592,938.65)	(3,422,721.40)
<b>Total</b>	<b>10,371,355.25</b>	<b>4,883,384.30</b>

**Other important disclosure notes**

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

**14. Non-current Liabilities Summary**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15. Biological assets**

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	7	375,000.00	325,000.00
Goats/Sheep	3	21,000.00	25,500.00
Trees	55	35,000.00	55,000.00
Coffee or tea plantation	5435	250,000.00	280,000.00
Poultry		0	0
<b>Total</b>		<b>681,000.00</b>	<b>685,500.00</b>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**16. Borrowings**

Description	2021-2022	2020-2021
	KShs	KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
<b>Balance at end of the year</b>	<b>0</b>	<b>0</b>

**Other important disclosure notes**

**17 Stock/ Inventory**

Description	2021-2022	2020-2021
	KShs	KShs
<b>b) Borrowings</b>		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

KIBIRU GIRLS SECONDARY SCHOOL  
**XI. TRIAL BALANCE AS AT 30th JUNE**  
**2022**

<b>DESCRIPTION OF VOTEHEAD</b>			
<b>DESCRIPTION OF VOTEHEAD</b>	<b>NOTE</b>		
		<b>DR</b>	<b>CR</b>
		Kshs.	Kshs.
<b>RECEIPTS</b>			
Capitation grants for tuition	1		1,830,123.20
Capitation grants for operations	2		8,023,768.60
School Fund Income- Parents' Contributions	3		33,766,317.50
School Fund Income- Other receipts	4		443,038.30.30
Proceeds from borrowings			
<b>PAYMENTS</b>			
Payments for Tuition	5	1,908,947.00	
Payments for operations	6	9,865,788.55	
Boarding and school fund payments	7	32,840,832.05	
<b>Cash and Cash equivalents</b>			
Bank Balances	8	(238,102.47)	
Cash Balances	9	94,280.17	
Short term investments	10	569,586.60	
Receivables	11	9,986,209.60	
Payables	12		592,938.65
<b>Fund Balance b/f</b>	<b>13</b>		10,371,355.25
		<b>55,027,541.50</b>	<b>55,027,541.50</b>

Certified Correct

*JL*

Date *29/7/24*

Principal

**PRINCIPAL**  
**KIBIRU GIRLS SEC. SCHOOL**  
P. O. BOX 224-01030, GATUNDU  
SIGN *JL* DATE *29/7/24*

*Wunditi*

Date *29/07/2024*

Accounts Clerk

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
 For the year ended 30<sup>th</sup> June 2022

**XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor

<b>Ref No.</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**KBIRU GIRLS SECONDARY SCHOOLS**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
4. Frawah general supplier	592,938.65			592,938.65		Insufficient funds
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Grand Total</b>	592938.65			592938.65		

ALL THE SUPPLIERS FOR CONSTRUCTION MATERIALS /GOODS AND SERVICES WERE PAID.

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

<b>Asset class</b>	<b>Date purchased</b>	<b>Location</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 20xx</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 20xx</b>
Land 1 - 7.5 Acres –where the school stands and planted tea bushes and trees /part for agriculture project		<b>Gacharage/ndarugu</b>				
Land 2						
<b>Buildings and structures</b> 1. Classrooms - 12 2. Dormitories - 4 3. Toilets students 41/4 for staff 4. Laboratories - 1 permanent/1 temporary 5. Dining hall - 1 6. Kitchen /store - 1 7. Bakery - 1 8. Staff houses - 5 9. Garage - 1 10. Gerenator room - 1 11. Administration block - 1 12. water water tank –45,000litres 13. Temporary store rooms - 4 14. Plastic water tanks 2x5,000litres,		<b>School compound</b>				

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
5 x 10,000 litres, 3 x 3,000 litres, 1 x 2,000 litres 1.5. Zero grazing unit -1						
Motor vehicles-KAM 467T-25 seater -/KBW 154V -51 seater	08.08.2002 13.12.2013	School	1,300,000.00 6,770,280.00			
Office equipment, furniture and fittings -computers for the office - 5 -Printers for the office - 4 - office desks -27 -Office seats -- 30 -plastic seats - 15 -Office cabinets - 6		School				
ICT Equipment, and Other ICT Assets - Computers for students -25 - Printers for students - 5 - Plastic seats - 60 -		Computer laboratory				
Tools and apparatus -jembes - 20 -forked jembes -10 -spades - 5 -Wheelbarrows - 4		School stores				

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 20xx
-laboratory apparatus-list attached						
Textbooks –students ratio 1 : 1 for the subjects –list attached		With students	Provided by the ministry of education			
Other Machinery and Equipment -School generator -chuff cutter -baking oven / prover -energy saving jikos -water heater system	23.11.2017 02.03.2013 03/01/2014	Generator room Zero grazing unit Bakery Kitchen Next to the dining hall	1,386,600.00 33,000.00 215,000.00			
Heritage and cultural assets -uniforms for games -costumes for drama and music festivals		Store				
Intangible assets- soft ware						
<b>Total</b>						

(The School should ensure that a detailed fixed assets register is maintained)



**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
For the year ended 30<sup>th</sup> June 2022

**ANNEX 4. LIST OF LABORATORY EQUIPMENT AND APPARATUS**

1. Ammeters	-	58		
2. Bar Magnets	-	2		
3. Bulb Holders	-	40		
4. Bunsen Burner	-	42		
5. Bell Jar	-	1		
6. Boss head and clamp	-	80		
7. Bee hive shelves	-	3		
8. Burettes	-	80		
9. Boiling tubes	-	300		
10. Beakers	50ml	180		
	100ml	212		
	250ml	190		
	400ml	16		
	500ml	25		
	600ml	10		
11. Ball and ring apparatus	-	1		
12. Bimetallic Strip	-	1		
13. Bulbs	-	40		
14. Copper Carolimeter	-	4		
15. Cell Holder (3 cell)	-	20		
	(2cell)	50		
16. Compass Plotting Magnetic	-	3		
17. Cork (Rubber bags) Wooden	-	80		
	Rubber	164		
18. Corkborers	-	5 sets		
19. Crocodile Clips	-	250		
20. Clinical Thermometer	-	1		
21. Conical Flasks	-	154		
22. Crucible with lid	-	10		
23. Concave Mirror	-	50		
	Convex Mirror	25		
24. Combustion boat	-	5		
25. Combustion tube	-	1		
26. Copper electrode	-	4		
27. Carbon Rods	-	2		
28. Convex lense fl	10cm	25		
	fl	15cm	23	
	fl	20cm	23	
	Concave lense	40		
29. Complete Ripple tank	-	1		
30. Dissecting tray	-	1		
31. Softboards	-	40		
32. Deflagating Spoons	-	5		
33. Droppers with teat	-	300		
34. Density bottle	25ml	2		
	50ml	2		
35. Dissecting Sets	-	2		
36. Dynamic Sets	-	2		
37. Demonstration Transformer	-	2		
38. Plug Key electric Switch	-	33		
39. Electric bell	-	2		
40. Evaporating dish	-	41		
41. Electric motor	-	1		
42. Electric balance	-	1		
43. Filter Funnel	-	80		
44. Fire Extinguisher	-	-	2	
45. Volumetric flasks	100ml	-	6	
	250ml	-	82	
46. Fractionating column	-	1		
47. Forceps	-	40		
48. Glass block	-	35		
49. Glass Marble	-	94		
50. Glass trough	-	2		
51. Gas Cylinder	-	2		
52. Glass Tubing	-	1/2kg		
53. Leaf electroscope	-	5		
54. Galvanometer	-	43		
55. G -Clamps	-	20		
56. Gas Jar	-	2		
57. Gas taps	-	50		
58. Handlens	-	53		
59. Hydrometer	-	1		
60. Halfmeter rule	-	45		
61. Jokeys	-	15		
62. Knife edge	-	93		
63. Lense holder	-	60		
64. Lie big condenser	-	1		
65. Lead rods	-	2		
66. Microscope student	-	18		
67. Model of a human ear	-	1		
68. Model human of an eye	-	1		
69. Meter rule	-	57		
70. Mortar and pestles	-	30		
71. Measuring cylinder	10ml	-	100	
	50ml	-	62	
	25ml	-	30	
	100ml	-	65	
	250ml	-	11	
	1000ml	-	2	
72. Micrometer Screw gauge	-	36		

**KIBIRU GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**LIST OF LABORATORY EQUIPMENT AND APPARATUS (Continuation)**

73. Millimeter	0 - 1m A	-	33					
74. Macmillan biology wall char	0 - 100mA	-	25					
75. Model of human Kidney		-	1					
76. Newton Color dic		-	1					
77. Nichrome wire		-	5-roll swa	28, 30, 32				
78. Eureka Can		-	28					
79. Optical pins		-	100					
80. Petri dishes		-	105					
81. PH Charts		-	60					
82. Pipette		-	75					
83. Plain mirrors (small)		-	62					
84. Pendulum bobs	small	-	9					
	Big	-	65					
85. Pulleys		-	6 pieces					
86. Pin hole camera		-	1					
87. Prepared Slide		-	42					
88. Potent meter		-	2					
89. Quadrat		-	5					
90. Prisms difference		-	88					
91. Retort Stand		-	60					
92. Reagent bottles		-	660					
93. Resistors	100Ω	-	168					
	4.75Ω	-	15					
	1.80Ω	-	20					
		-	-20					
94. Rheostat		-	8					
95. Ray box		-	5					
96. Spring balance		-	1					
97. Beam balance		-	110					
98. Spatula		-	93					
99. Stools		-	75					
100. Stop watches		-	60					
101. Stirring rods		-	1					
102. Smoke cell		-	4					
103. Sweeping net		-	1					
104. Separating funnel		-	6					
105. Tuning forks		-	15					
106. Tripod stand		-	53					
107. Test tube rack	wooden	-	39					
	Plastic	-	65					
108. Test tube holders		-	1					
109. Two tube centrifuge		-	40					
110. Test tube brush		-	80					
111. Thermometers		-	57					
112. Test tubes		-	20g					
		-	74					
113. Therm Couple		-	1					
114. Thistle funnel		-	3					
115. Transistors		-	10					
116. Voltmeters		-	48					
117. Vernier calipers		-	20					
118. Wire gauge		-	32					
119. Wash bottles		-	60					
120. Wooden Blocks	difference	-	65					
121. White tiles		-	69					
122. Watch glasses	50mm	-	30					
	75mm	-	12					
	100mm	-	25					
123. Wooden periscope		-	1					
124. Weight box		-	1					
125. Zinc electrode		-	1					
126. Bernoulis apparatus		-	3					
127. Bunsen Burner Lighter		-	2					
128. Capacitors of different voltage		-	20					
129. Circuit breaker 10A, 5A, 30A		-	6					
130. Diode		-	23					
131. Dropping funnel		-	3					
132. Dessicator with Knob Id 5"		-	1					
133. Electric plugs		-	10					
134. Electric sockets		-	10					
135. Fuse 15A, 5A, 13A, 20A, 30A		-	10					
136. Portable burner		-	9					
137. Immersion heater		-	1					
138. Maximum and Minimum Thermometer		-	1					
139. Meter rule half mounted with resistance wire		-	20					
	Meter rule mounted with resistance wire	-	45					
140. Magnet compass Aluminium		-	35					
141. Potentiometer Variable resistor 1000Ω		-	35					
142. PVC pipe 3.4 cm		-	25					
	PVC pipe 4.3 cm	-	25					
	PVC pipe 5.7 cm	-	25					
143. Rubber Suckers		-	2					
144. Slinky Spring		-	1					
145. Spiral Spring		-	45					
146. Thermos Flask		-	1					
147. Thermostats		-	15					
148. White Screen with hole cross		-	36					
	White Screen	-	35					
149. First Aid Kit		-	1					
150. Masses	10g	-	57					
	20g	-	74					