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REPORT

DATE: 25 JUN 2025

DAY.
WEDNESDAY

OF

TABLED
BY:

MAJORITY LEADER

CLERK-AT
THE-TABLE:

FINLAY

THE AUDITOR-GENERAL

ON

GITHUNGURI TECHNICAL
AND SECONDARY SCHOOL

FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021

KIAMBU COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
19 JUL 2024
RECEIVED

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE SIX MONTHS ENDED
30th June 2021**

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

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**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Reports and Financial Statements
For the six months ended 30th June 2021**

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(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, Githunguri Sub-County

The school was registered in 24th February, 2010 under registration number GP/A/4/8196/10 and is currently categorized as a sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 380 number of students as at 30th June 2021. It has 2 streams and 20 teachers of which 3 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:

Ref:	Name of Board Member	Designation	Date of appointment
1	Bishop Peter Karanja	Chairman	6th March, 2019
2	Mr. Kabau Robert	Secretary - Principal	6th March, 2019
3	Mr. Ernest Gitau	Member	6th March, 2019
4	Mr. Stephen Kuria	Member	6th March, 2019
5	Mrs. Elizabeth Njeri Ngere	Member	6th March, 2019
6	Mr. Harun Ng'ang'a	Member	6th March, 2019
7	Mr. Stephen Wairioko	Member	6th March, 2019
8	Mr. Elikana Mukuha	Member – Rep CEB	6th March, 2019
9	Mr. Samuel Mucheru	Member Rep Teachers	6th March, 2019
10	Mrs. Margaret Maina	3 Members - Sponsor	6th March, 2019
11	Mr. Samuel Kimani Kamau	Member - Community	6th March, 2019
12	Mrs. Charity Njambi Kagiri	Member Special Needs	6th March, 2019
13	Mrs. Hannah Njeri Ng'ang'a	Member	6th March, 2019
14	Susan Waithaka	Rep Students	6th March, 2019

**GITHUNGUKI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021**

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Bishop Peter Karanja 2. Mr. Kabau Robert 3. Mr. Elikana Mukuha 4. Mrs. charity Kagiri 5. Mrs. Hannah Ng'ang'a	1.chairman 2. Secretary 3.PA chairman 4.Member 5.Vice chairman	None
2	Audit Committee	1. Margaret Maina 2. Mrs. Charity Kagiri 3. Mr. Kabau Robert 4. Mr.Stephen Wairioko 5. Mr. Isaac Ndung'u	1.chairperson 2. vice-chairperson 3. Member 4. Member 5. Member	None
3	Finance,procurement and general purposes Committee	1. Mr.Samuel Kimani 2. Mr.Stephen Wairioko 3. Mr. Kabau robert 4. Bishop Peter Karanja 5. Mrs. Elizabeth Ngere 6. Mr. Elikana Kukuha 7. Mrs. Hannah Ng'ang'a	1.Chairman 2. Vice-chairman 3. Member 4. Member 5. Member 6. Member 7. Member	None
4	Academic Committee	1. Mr. Samuel Kimani 2. Mr. Samuel Mucheru 3. Mr. Isaac Ndung'u 4. Ms.Miriam Njoroge 5. Mr. Kabau Robert	1.Chairman 2.Vice-chairman 3.Member 4. Member 5. Member	None

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the six months ended 30th June 2021

5	Development Committee	1. Mr.Samuel Kimani 2. Mr. Stephen Wairiokp 3. Bishop Peter Karanja 4. Mr.Kabau Robert 5. Mrs. Margaret Maina	1.Chairman 2. Vice-chairman 3. Member 4. Member 5. Member	None
6	Discipline and welfare Committee	1. Ms.Miriam Njoroge 2. Mr. Stephen Kuria 3. Mr. Ernest Gitau 4. Ms. Miriam Njoroge 5. Mr. Samuel Mucheru 6. Mr.Robert Kabau	1.Chairperson 2. Vice-chairperson 3. Member 4. Member 5.Member 6. Member	None
7	Adhoc Committee (if any during the year)	Nil		

(d) School operation Management

For the financial year for six (6) months ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mr. Kabau Robert	361313
2	Deputy Principal	Ms. Miriam Njoroge	304614
3	School Bursar	Ms. Veronicah Mwaniki	ID 13030717

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 792 – 00216 Githunguri
Telephone: 0724266201
E-mail: githunguritecschool@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

The school operated 5 accounts in the following banks:

		Type of Account
1.	Name of Bank: Kenya Commercial Bank Branch: Githunguri Account Number: 1105019977	School fund Account
2.	Name of Bank: Equity Bank Branch: Githunguri Account Number: 0930279593713	School fund Account
3.	Name of Bank: Equity Bank Branch: Githunguri Account Number: 0930279601618	Operations Account
4.	Name of Bank: Equity Bank Branch: Githunguri Account Number: 0930279804476	Tuition Account
5.	Name of Bank: Equity Bank Branch: Githunguri Account Number: 0930179607634	Infrastructure Account

6. MPESA Pay Bill No. N/A

(g) Independent Auditors

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

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021**

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

YEAR	2021-2022	2021-2020
SURPLUS/DEFICIT	130,848	(1,167,551)

2. Capitation grants from the Ministry of education

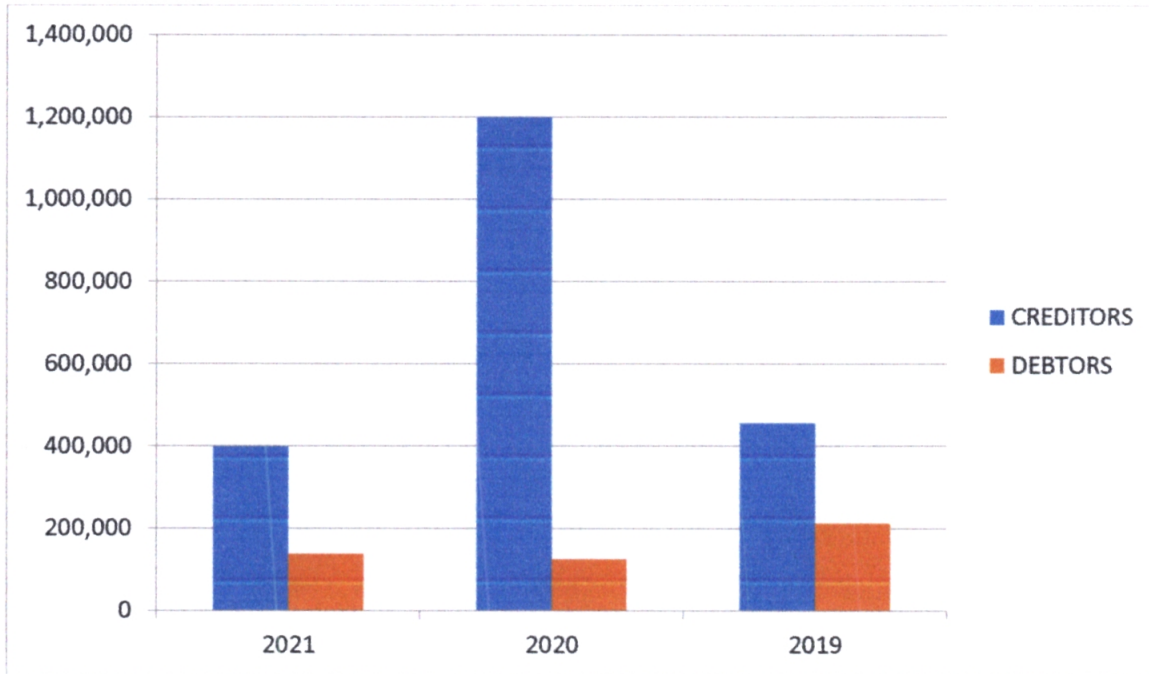
YEAR	2021-2022	2021-2020
GRANT	3,904,804	5,265,277

3. Ratio of capitation grant per student

YEAR	2021-2022	2021-2020
RATIO	1:10,276	1:13,856

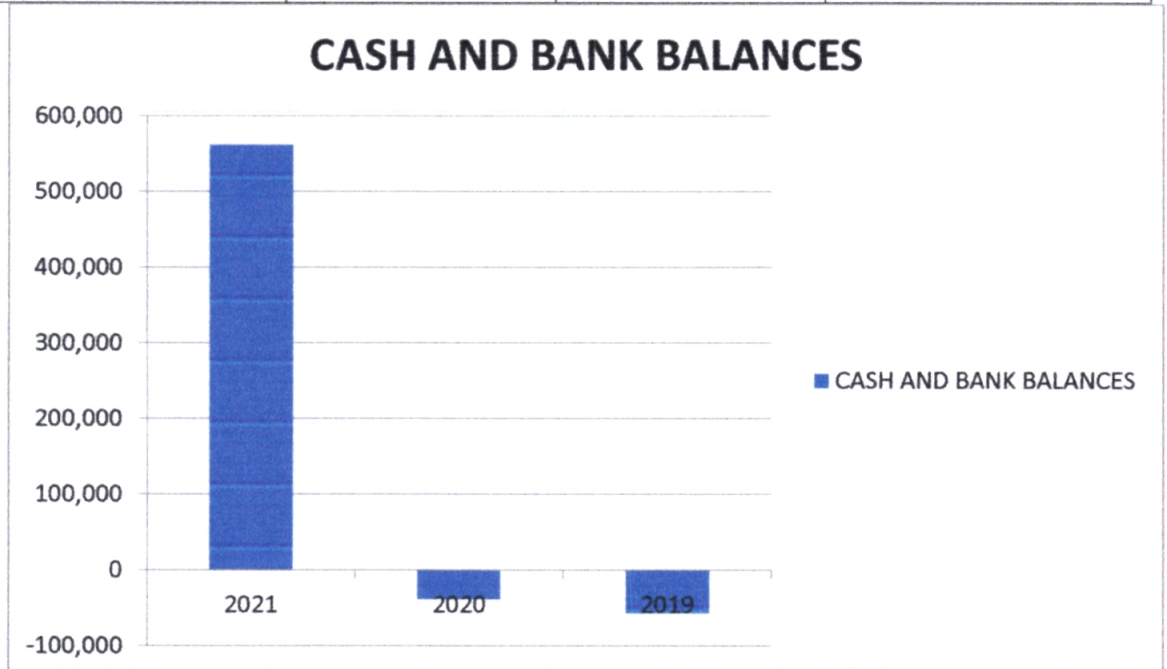
**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021**

4. Movement of debtors and creditors



5. Cash and bank balances

YEAR	2021	2020	2019
BALANCES	562,531	(38,388.40)	(56,424.40)



**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
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b) **Teacher Student ratio:** 1:19

c) **Mean score in the 2021 KCSE:**

YEAR	2021	2020	2019
MEANSORE	3.903	3.907	4.429

d) **Number of Candidates in the 2021 KCSE:**

YEAR	2021	2020	2019
NO.OF CANDIDATES	93	86	77

e) **Capacity of the school:**

Student enrolment : 380

ITEM	DINING HALL	LABORATORIES	CLASSROOMS	TOILETS
NUMBER	1	2	8	19
CAPACITY	1:380	1:190	1:50	1:20

f) **Development projects carried out by the school:**

N/A

Sign

School Principal

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021**

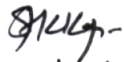
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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.

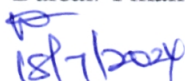
The Board of Management of Githunguri Technical and Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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 30th June, 2021, and of the school's financial position as at that date.

Name: Bishop Peter Karanja
Designation: Chairman, School Board of Management
Sign: 
Date: 18/7/24

Name: Mr. Chege G. N.
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 18/7/2024



Name: Veronicah Mwaniki
Designation: Bursar/ Finance Officer
Sign: 
Date: 18/7/2024

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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON GITHUNGURI TECHNICAL AND SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - KIAMBU COUNTY

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, the risk management environment and the 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 Githunguri Technical and Secondary School - Kiambu County set out on pages 1 to 15, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of

receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the period 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 Githunguri Technical and Secondary School - Kiambu County as at 30 June, 2021, and of its financial performance and its cash flows for the six months then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances Between Financial Statements and Notes

1.1

The statement of financial assets and financial liabilities reflects the school's net financial position of negative Kshs.389,360. However, comparison of the financial statements with the notes revealed the following unexplained variances:

Receipt/Expenditure Item	Note	Financial Statements (Kshs.)	Notes (Kshs.)	Variance (Kshs.)
Boarding and School Fund Payments	7	1,659,821	1,654,821	5,000
Accumulated Fund Brought Forward	13	(987,878)	(857,030)	(130,848)

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unexplained Variances Between Financial Statement and Cash Book

The statement of financial assets and financial liabilities and Note 8 to the financial statements reflects bank balances of Kshs.608,388. Included and disclosed in Note 8 to the financial statements is school fund and savings account balances of Kshs.341,500 and Kshs.42,599 respectively which varied with the balance in the cash book of Kshs.360,100 and Kshs.26,360 resulting to an unexplained variance of Kshs.18,600 and Kshs.16,199 respectively.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.608,388 could not be confirmed.

3. Unsupported Cash Balances

3.1

The statement of financial assets and financial liabilities reflects a negative cash in hand balance of Kshs.48,258 as detailed in Note 9 of the financial statements. The negative balance arose because the Management made out-of-pocket payments due to the

school's liquidity challenges and the advances were not recorded as receipts in the cash book. Additionally, the cash in hand balances were not supported by a cash survey report. In the circumstances, the accuracy and completeness of the cash in hand balances of negative Kshs.48,258 could not be confirmed.

4. Unbalanced Statement of Budgeted versus Actual Amounts

The statement of budgeted versus actual amounts reflects budgeted receipts and payments figures for the year under review. However, the grand totals for income and expenditure were not indicated resulting in unbalanced budget. No explanation was given for the anomaly.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

5. Accounts Receivables

5.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.2,797,522 as disclosed in Note 11. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.2,797,522 could not be confirmed.

5.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.2,797,522 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.1,688,358 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.2,797,522 could not be confirmed.

5.3 Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.2,968,292 as disclosed in Note 12. The balance includes amounts totalling Kshs.680,640 which was not supported with schedules and demand invoices. Further, amounts totalling Kshs.753,665 was outstanding for more than two (2) years.

In the circumstances, the accuracy and completeness of the trade payables balance of Kshs.2,968,292 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Githunguri Technical and 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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. Failure to Transfer Maintenance and Improvement Funds to Infrastructure Account

Review of the operation bank account statement revealed that total capitation grants received on operations was Kshs.3,371,127, out of which, Kshs.1,540,000 was to be transferred to the infrastructure account as approved by the Ministry of Education. However, only Kshs.300,000 was transferred resulting to unexplained non-transfer of funds amounting to Kshs.1,240,000 as at 30 June, 2021. This is contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015, which requires that an Accounting Officer of an entity may not authorize payments to be made out of funds earmarked for specific activities for purposes other than those activities.

Further, maintenance and improvement funds of Kshs.300,000 were not transferred to the infrastructure bank accounts within the fifteen (15) days upon the receipt of the funds as required by the Ministry of Education Circular referenced MOE.HQS/3/13/3 of 16 June, 2021, which requires that infrastructure grants as well as maintenance and improvement funds to 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.

2. Irregular Cash Withdrawals

Review of the bank statement revealed cash withdrawals amounting to Kshs.2,633,139. However, the cash withdrawals were not supported with payment vouchers, standing

imprest warrants, imprest register, approval letters, and memorandum cash books. This is contrary to Regulation 100 of the Public Finance Management (National Government) Regulations, 2015 which requires that Accounting Officers to keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts for which he or she is responsible.

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

3. Failure to Refund Students Caution Money

The statement of financial assets and liabilities reflects account payable balance of Kshs.2,968,292 which include caution money balance of Kshs.662,478. However, since the abolishment of caution money levies by the Ministry of Education (MOE) as per Circular referenced MOE/HQS/3/13/3 of 16 June, 2021, the School is yet to refund the monies to former students.

Further, the school fund bank account balances as at 30 June, 2021 of Kshs.341,500 were insufficient to cover the caution money of Kshs.662,478, implying that caution monies were diverted to other purposes, contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

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

4. Uncollected Kenya Certificate of Secondary Education Certificates

Analysis of the School's records revealed that as at 30 June, 2021, Kenya Certificate of Secondary School Education (KCSE) certificates totalling 495 were uncollected, contrary to Section 10(1)(b) of the Kenya National Examination Council (KNEC) Act, 2012 which prohibits schools from withholding certificates for any candidate.

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

5. Irregular Transfer of Fund to Kenya Secondary School Heads Association

The statement of receipts and payments and Note 6 to the financial statements reflects payments for operations of Kshs.3,728,698. Included in the payments is a transfer of Kshs.416,350 to the Kenya Secondary School Heads Association (KESSHA). However, the payments were unauthorised as they were not budgeted for, contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

Further, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the 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.416,350 could not be confirmed.

6. Irregular Direct Cash Purchases

Review of the School's financial records revealed direct cash purchases of school items amounting to Kshs.267,978 were made from suppliers without adhering to procurement laws and regulations. The purchases were not in the procurement plan and exceeded the low value goods purchases threshold of Kshs.50,000. This is contrary to the second schedule of the Public Procurement and Asset Disposal Regulations, 2020. Further, the cash purchases were not supported with Kenya Revenue Authority (KRA), Electronic Tax Receipt (ETR), contrary to Regulation 93(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that any procurement under Paragraph (1) shall be supported by the original KRA ETR duly signed by the person undertaking the low value procurement of goods, works or services.

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

7. Undisbursed Capitation Grants

Review of the Ministry of Education capitation data revealed that the School received capitation (Operations and Tuition) grants during the year ended 30 June, 2021 amounting to Kshs.6,091,799 for 408 students translating to capitation per learner of Kshs.14,931. This was below the approved capitation per student of Kshs.22,244 by Kshs.7,313 as prescribed by the Ministry of Education vide Circular referenced MOE/HQS/3/13/3 of 16 June, 2021 which prescribed the approved Free Day Secondary School Education (FDSE) Capitation grants to schools.

In the circumstances, capitation grants of Kshs.2,983,794 were undisbursed to the School.

8. Unapproved Fee Structure

Review of the school's fee structure revealed that the fee per student per academic year is Kshs.12,000. However, review of documents revealed that the fee structure has not been approved by the Cabinet Secretary, Ministry of Education. This is contrary to Regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution shall issue alternative fee structures other than those approved by the Cabinet Secretary.

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

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 follows;

- The financial statements were prepared and endorsed by the Bursar who is neither Certified Public Accountant of Kenya nor a member of the Institute of the Certified Public Accountants of Kenya (ICPAK).
- The cover page is incorrectly numbered.
- The table of contents is not titled and no page header on Page i.
- The statement of receipts and payments does not disclose a Note explaining that the prior year (2020) information relates to the period from 1 January, 2020 to 31 December, 2020 and that the current year (2021) information relates to a period of six months, and therefore, the information is not comparable.
- The statement of financial assets and financial liabilities presented as being for the six months ended 30 June, 2021 rather than “As at 30 June, 2021.”
- Note numbering in the statement of financial assets and financial liabilities is not consistent with the actual numbering in the notes section to the financial statements.
- Page numbering from the statement of budgeted versus actuals to the progress on follow-up of auditors recommendations not following the correct sequence.
- The basis for the preparation of the statement of cash flows is not disclosed.
- The statement of budgeted versus actual amounts is incomplete as it does not present budgeted total receipts and payments, and disclosure notes explaining budget utilization.
- Annexures section that comprise Annex 1 on the summary of accounts payable and Annex 2 on the summary of the fixed assets register excluded from the Annual Report and Financial Statements.

In the circumstances, management was in breach of the PSASB Guidelines. Further, lack of relevant information may affect users’ reliance on the financial statements for decision making.

10. Late Submission of Financial Statements for Audit

During the year under review, management submitted the financial statements to the Auditor-General on 14 April, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to Section 81(4) of the Public Finance Management Act, 2012 which requires that not later than three (3) months after the end of each financial year, the accounting officer for the entity shall submit the entity’s financial statements to the Auditor-General.

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

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters 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 governance were not effective.

Basis for Conclusion

1. Lack of Information Technology Internal Controls

Review of the information systems revealed that the School's computers were not installed with antivirus software and accounting system (SCHACCS Software) used was not up to date and could not generate historical information. Inspection of the Server Room revealed that access to the room is not restricted. Further, the School did not have an approved IT security policy and a disaster recovery plan in place.

In the circumstances, the School's data confidentiality, integrity and availability could not be confirmed.

2. Unexplained Variances in Student Enrollment Data

Review of the enrollment data revealed that the School had 380 students during the financial year under review. However, data obtained from the National Education Management Information System (NEMIS) portal revealed that the school had 411 students, resulting to an unreconciled variance of 31 students. This resulted to an overfunding of capitation grants by Kshs.463,357.

In the circumstances, the overfunding was irregular and resulted to inequitable distribution of capitation grants between schools.

3. Excess Supply of Textbooks

Audit of text books revealed that during the year ended 30 June, 2021, the school had a total of 190 students in forms 3 and 4. However, the 218 books titled "Blossoms of the savannah", "Inheritance" and "A doll's house" delivered were in excess of the student

population resulting to oversupply of books by 18 books. Further, physical inspection of the book store revealed that the storage of the text books is a challenge for the school because of the big volumes of books delivered by the Ministry of Education.

In the circumstances, the school books were prone to misuse, loss and damages.

4. Excluded Fixed Asset Register Summary

Excluded from the Annual Report and Financial Statements is Annex 2 on the summary of the fixed asset register. As a result, the category, location and historical cost of assets owned by the school such as land, motor vehicle, buildings, computers and intangible assets could not be confirmed. Further, the school's asset register did not indicate the assets' serial numbers, make and model, location, and condition. Also, movable physical assets such as computers, tables and chairs were not tagged.

In the circumstances, the effectiveness of controls on asset management could not be confirmed.

5. Lack of Functional Board Committees

The key school information and management section of the Annual Report and Financial Statements discloses six (6) permanent committees of the board of management out of which none held any meeting during the period under review.

In the circumstances, the effectiveness of governance by the board of management could not be confirmed.

The audit was conducted in accordance with the 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 the 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 the intentions to terminate the School or to cease its 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 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 control 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 the School's 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 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

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	533,678	679,352
Capitation grants for operations	2	3,371,127	4,585,925
School Fund Income- Parents' Contributions	3	2,500,174	2,219,062
School Fund Income- Other receipts	4	36,600	67,200
TOTAL RECEIPTS		6,441,579	7,551,539
PAYMENTS			
Payments for Tuition	5	454,542	1,544,861
Payments for operations	6	3,728,698	4,524,837
Boarding and school fund payments	7	1,659,821	2,649,392
TOTAL PAYMENTS		5,843,061	8,719,090
SURPLUS/DEFICIT		598,518	(1,167,551)

The school financial statements were approved on 15th July, 2024 and signed by:

Sign: 

Mr. Stephen Ndirangu

Chair BOM

Date: 18/7/24

Sign 

Mr. Chege George

**School Principal/
Secretary to BOM**

Date:



Sign 

Veronichah Mwaniki

**Bursar/
Finance Officer**

Date: 18/7/2024

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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES FOR THE SIX MONTHS ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	608,388	(42,951)
Cash Balances	9	(48,258)	4,563
Total Cash and cash equivalent		560,130	4,563
Account's receivables	10	2,797,522	1,813,310
TOTAL FINANCIAL ASSETS		3,357,652	1,813,310
FINANCIAL LIABILITIES			
Accounts Payables	11	2,968,292	2,762,799
NET FINANCIAL ASSETS		<u>389,360</u>	<u>(987,878)</u>
REPRESENTED BY			
Accumulated Fund b/fwd	12	(987,878)	179,673
Surplus/Deficit for the year		598,518	(1,167,551)
NET FINANCIAL POSSITION		<u>389,360</u>	<u>(987,878)</u>

The School's financial statements were approved on 15th July, 2024 and signed by:

Name: Mr. Stephen Ndirangu
Chairman, BoM

Sign: 

Date: 18/7/24

Name: Chege George
School Principal/Secretary
to BoM

Sign: 

Date: 18 JUL 2024



Name: Veronicah Mwaniki
Bursar/Finance

Sign: 

Date: 18/7/2024

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	533,678	679,352
Capitation grants for operations	2	3,371,127	4,585,925
School fund income- Parents contributions/ fees	3	2,500,174	2,179,339
School fund income- other receipts	4	36,600	0
Total receipts		6,441,579	7,444,616
Payments			
Payments for Tuition		454,542	648,270
Payments for operations		3,728,698	4,524,837
Boarding and school fund payments		1,659,821	2,253,474
Total payments		5,843,061	7,426,581
Net cash flow from operating activities		598,518	18,035
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		0	0
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		598,518	18,035
Cash and cash equivalent at BEGINNING of the year		(38,388)	(56,424)
Cash and cash equivalent at END of the year		560,130	(38,388)

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE SIX MONTHS ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Internal exams	500,000	0	500,000	533,678	(33,677.75)	106.7%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Others	6,626,862	-	6,626,862	1,836,127	4,990,735	28%
<i>(3) FEES CHARGED ON PARENTS</i>						
Fee on Boarding Equipment and Stores	3,813,000		3,813,000	2,052,939	1,760,939	54%
TOTAL INCOME				9,724,671		
<i>(1) EXPENDITURE FOR TUITION</i>						
Exercise books	500,000	-	500,000	108,949	391,051	22%
Teaching / learning materials	500,000	-	500,000	183,025	316,975	36.6%
Exams and assessment	100,000		100,000	46,700	53,300	46.7%
Bank Charges	-	-	-	2,228.5	-	-
<i>(2) EXPENDITURE FOR OPERATIONS</i>						
Personnel emoluments	2,342,285	-	2,343,285	642,801	1,700,484	27%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Repairs, maintenance & improvements	1,174,602	-	1,174,602	568,348	606,254	48%
Local transport / travelling	746,031	-	746,031	582,240	163,791	78%
Electricity, water and conservancy	911,457	-	911,457	232,532	678,925	25%
Medical	140,000	-	140,000	1,480	138,520	1%
Administration costs	639,804	-	639,804	894,469	(254,665)	140%
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment and Stores	3,150,000	-	3,150,000	1,614,029	1,535,971	51%
Bank Charges	-	-	-	6,175	-	-
TOTALS	-	-	-	-	-	-

Most of votes are underutilized except the administration vote.

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 Githunguri Tech. & Sec. 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

Githunguri Tech. & Sec. 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 Githunguri Tech. & Sec. 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 30th June 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	533,678	679,352
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	533,678	679,352

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	180,000
Repairs and maintenance	1,535,000	1,668,500
Local transport / travelling	1,836,127	2,517,225
Electricity and water	-	146,800
Medical	-	-
Administration costs	-	-
Activity	-	73,400
Total	3,371,127	4,585,925

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Lunch programme	2,500,174	2,219,062
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Total	2,500,174	2,219,062

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Exams (Repeaters)	36,600	67,200
Total	36,600	67,200

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	108,948	187,000
Laboratory equipment	113,640	120,571
Internal exams	-	125,600
Teaching / learning materials	183,025	975,220
Chalks	-	131,500
Exams and assessment	46,700	-
Teachers guides	-	4,100
Bank Charges	2,229	870
Total	454,542	1,544,861

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	642,801	1,151,458
Administration Cost	894,469	915,645
Repairs and maintenance & improvements	568,348	644,310
Local transport / travelling	582,240	760,290
Electricity and water	232,532	367,788
Medical	1,480	800
NHIF	27,800	-
Activity Expenses	-	136,120
Creditors	579,972	
Bank Charges	15,441	5,186
Acquisition of Assets	183,615	543,240
TOTAL	3,728,698	4,524,837

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Lunch	1,589,374	2,572,316
Bank Charges	6,175	8,676
Creditors	64,272	
TOTAL	1,654,821	2,649,392

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	0930279804476	47,343	1,754
Operations Account	0930279601618	176,076	2,193
School Fund Account/Boarding	0930279593713	341,500	(40,561)
Savings Account	11050199977	42,559	(6,617)
Parent Association Development Account	-		
Income generating activities Account	-		
Infrastructural Account	0930179607634	910	279
Total		608,388	(42,951)

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	(5,550)	-
Operation Account	(27,255)	-
School Fund account	(15,453)	-
Total	(48,258)	-

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	2,797,522	1,813,310
Other non-fees receivables	-	
Salary advances	-	
Imprest	-	
Total	2,797,522	1,813,310

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,052,630	124,958
Fees arrears for the previous year	56,534	94,053
Fees arrears for prior periods (over two years)	1,688,358	1,594,299
Total	2,797,522	1,813,310

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	2,149,701	1,770,956
Prepaid fees	137,951	311,203
Staff welfare	18,162	18,162
Caution Money	662,478	662,478
Total	2,968,292	2,762,799

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,022,989	1,017,291
Trade creditors for the previous year	373,047	60,000
Trade creditors for prior periods (over two years)	753,665	693,665
Total	2,149,701	1,770,956

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	610,789	(42,951)
Cash balances	(48,258)	4,563
Receivables	1,882,837	1,813,310
Payables	3,302,397	2,762,799
Total	(857,030)	(987,878)

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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	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings	-	-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

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18 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.

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

GITHUNGURI TECH	P.O BOX 792	GITHUNGURI
ARREARS		
1NILE		
1791	Caroline Nungari Cungo	3,000.00
1801	Miriam Njeri Kamau	2,000.00
1810	James Kamau Kung'u	3,000.00
1785	Daniel Kago Waithiru	3,000.00
1798	Joseph Waithaka ndungu	4,000.00
1828	Leah Wangui Kahuha	4,000.00
1829	Annah Njeri Njihia	3,000.00
1832	Faith Wamaitha Mburu	3,000.00
1846	Margaret Wanjiru Njinju	2,000.00
1812	Juliet Nyambura Thuo	3,000.00
1857	Teresiah Wanjiru Ngaruiya	3,000.00
1864	Kelvin Maina Njihia	2,000.00
1807	<i>Roy Kamau Karanja</i>	5,000.00
1869	Mary Njeri Kago	3,550.00
1874	Isaac Mwangi Njau	4,500.00
1892	Samuel Wanjau Gichia	6,550.00
1904	Erick Mburu Gitau	
1SABAKI		
1779	Stephen Kinyuru Karanja	5,000.00
1789	Sameul Mwangi Kang'ethe	3,150.00
1843	Brian Kimani Wanjiru	3,000.00
1853	Peter Kimani Gachathi	3,000.00
1805	Freshia Wakio Murage	3,000.00
1804	David Mukora Kangethe	4,000.00
1856	Denis Karanja Karaba	3,000.00
1802	Sharon Muthoni Kungu	5,000.00
1867	Margaret Wambui Ngugi	5,000.00
1822	John Mwenda Kendi	2,500.00
1870	Terry Njeri Memia	4,500.00
1878	Kennedy Gachiri	6,000.00
1872	Girishon Mugogo Kagiri	3,000.00
1873	Faith Njoki Wainaina	4,500.00
1888	SalomeWambui Gichuhi	6,500.00
1837	Hannah Mugure Michael	6,000.00
1873	Faith Njoki Wainaina	4,500.00
1826	Joseph Njoroge	3,500.00
1881	Daniel Ndung'u Njoroge	6,000.00
1897	Faith Maryann Nduta	6,000.00
2ATHI		
1646	Joyce Wairimu Wanjiru	3,000.00
1655	Rahab Wanjiru Mugo	2,500.00
1659	Veronicah Wanjiku Njambi	5,500.00
1683	Daniel Waiti Njuguna	7,675.00
1671	James Mburu Njeri	3,000.00
1687	Esther Nyambura Muthoga	3,650.00
1685	NaomiWangui Wahu	4,000.00
1691	Fraciah Wangui Kiragu	5,000.00
1885	Stanley Ngigethuku	4,000.00
1900	Mary Waruchu wangui	8,000.00
1690	Cyrus Gati	5,000.00
1696	Rose Njeri Njau	3,000.00
1898	Susan Wanjiru Kinuhtia	3,500.00

1884	John Muthuku Kiarii	5,000.00
1749	Stephen Mwangi Thamani	3,000.00
1755	John Njuguna Njuguna	6,000.00
1757	Harun Gachara Njoka	3,000.00
1704	John Ndichu Mwariri	6,500.00
1765	Michael Karanja Wangui	3,000.00
1728	Rachael Wanjiru Mirii	2,850.00
1738	Silas Ng'ang'a Kamau	9,300.00
2TANA		
1647	Shem Ndegwa Kamau	4,000.00
1651	Peter Gathuru Mbugua	3,000.00
1656	Peter Kiarie Chege	2,500.00
1662	Margaret Mumbi Gitau	6,000.00
1701	Nancy Njeri karanja	3,000.00
1672	Elizabeth Wanjiru Ng'ang'a	3,000.00
1675	Nancy Waithira Gitau	4,000.00
1674	Stanley Mwaniki Nyoro	3,000.00
1679	Esther Wairimu Njuguna	4,500.00
1681	Sharon Nyambura Wamaitha	8,000.00
1702	Faith Njeri Wangui	3,000.00
1718	Mary Wangari Macharia	2,350.00
1727	Stephen Kanini Wambui	5,000.00
1684	Esther Njeri Wambui	5,000.00
1649	Kelving Muiruri Kariuki	5,000.00
1721	John Gichiri Macharia	9,650.00
1733	Peter Thaithi Karanja	4,500.00
1746	Teresiah Njeri Nderitu	7,250.00
1748	Ian Mburu Ngugi	5,000.00
1911	Morris Kamau Njehu	3,000.00
3RUFJI		
1534	James Wainaina Mumbi	3,000.00
1549	Alice Wanjiru Mbae	2,000.00
1555	Ruth Nyambura Kamau	12,500.00
1559	Esther Nyambura Gathuru	5,750.00
1563	Mercy Mwhaki Wairimu	3,000.00
1564	Peter Mukuru Wango	5,000.00
1571	Joseph Mage Mburu	3,000.00
1577	Elijah Mutua Kariuki	4,000.00
1578	Maria Wanjiru Gachathi	3,000.00
1583	Francis Kihara Ng'ang'a	12,000.00
1587	Jane Njeri Mwaura	4,000.00
1621	Dorcas Kageni Karanja	5,000.00
1771	Deborah Wanjiru Waithaka	3,000.00
1612	PeterMwaura Kigera	4,000.00
1593	Judy Njeri Ngirau	5,000.00
1600	Grace Wambui Kago	6,200.00
1636	Jane Wanjiru Muiruri	5,000.00
1903	Eshara Ndungu Hinga	2,000.00
1906	Joseph Macharia Mbugua	5,000.00
3YALA		
1477	Anthony Kamau Muniu	2,200.00
1531	Peter Wanyoike Wanjeri	2,000.00
1536	Peter Karanja Ng'ang'a	3,000.00
1556	Alex Njuguna Wangaruro	8,260.00
1557	Hannh Nyambura Njuguna	3,000.00
1582	Naomi Nyambura Mbogo	5,000.00
1591	Veronica Nyambura Ndung'u	5,000.00

1895	Joseph Kabia Wainaina	1,500.00
1603	Dennis Kimotho Kaman	3,000.00
1599	Peter Njari Kago	4,600.00
1609	Elda Nyanjera Ombui	2,300.00
1629	Simon Mbugua Kariuki	5,000.00
1631	Alex Mwangi Ngige	4,500.00
1642	Molly wanjiru	3,000.00
1632	James Muraguri	3,000.00
1905	Janet Mumbi Ngugi	1,851.00
1751	Hannah Nduta Ndogo	3,000.00
4LIMPOPO		
1389	Naomi Wairimu Njoroge	12,000.00
1415	Ezaroj Njoroge Wambui	5,200.00
1418	Jane Nahomijah Wanyonyi	3,000.00
1422	Lilian Kerubo Ombui	14,072.00
1437	John Muriithi Maina	6,000.00
1463	Grace Mweru Gathukia	5,972.00
1490	Reuben Gathumbi Njeri	7,000.00
1526	Esther Wangui Njoroge	8,000.00
4VOLTA		
1327	Irene Wanjiku Ndichu	7,000.00
1383	Teresiah Wanjiru Kareithi	7,500.00
1396	Eliud Kiruki Kamau	6,272.00
1405	Pauline Nyambura Njuguna	8,000.00
1408	James Njenga Kimani	6,500.00
1424	Jane Wanjiru Ndung'u	5,500.00
1435	Jane Njeri Ng'ang'a	7,800.00
1444	Brian Ngaruiya Njuguna	5,000.00
1453	Anne Wangui Njoroge	8,000.00
1467	Yvonne Wambui Maina	9,800.00
1473	Ian Mburu Ndichu	12,200.00
1476	Daniel Kago Gathunuku	8,000.00
1498	Mary Njoki Mburu	4,000.00
1523	Michael Kago Mwaura	4,000.00
FORM 4 2020		
1138	John Waiharo	5,000.00
1147	Paul Kahuho gicho	3,000.00
1151	Tabitha Mugure Munjuga	1,500.00
1159	John Kuria Wanjiku	4,000.00
1170	Samuel Njogu	7,500.00
1172	Jeremiah Nyaga Mugo	1,500.00
1185	Willy Ngaruiya Njeri	6,000.00
1217	Mary Wanjira Mwaniki	4,000.00
1269	Susan Muthoni Waitthaka	4,500.00
1271	Jackson Gakuru	5,000.00
1272	Moses Kariuki Mumbi	6,000.00
1273	John Musau Munyao	4,500.00
1276	Joseph Mwangi Wanjiru	2,000.00
1278	Lucy Wanjiru Mwangi	1,000.00
1279	Julia Muthoni Chege	5,000.00
1280	Tabitha Wanjiku Njiu	8,000.00
1282	Paul Mbae Njuki	9,000.00
1283	Ruth Nyambura Ndung'u	12,600.00
1284	Joel Kairu Njoroge	6,000.00
1285	David Maina Muchemi	4,000.00
1286	Mary Wairimu Njoroge	8,000.00
1288	Jane Nyakio Ngugi	6,500.00

1289	George Ngige Chuchu	7,200.00
1312	Hannah Gathoni Mburu	7,000.00
1313	Alex Mburu Thuita	5,000.00
1316	Martin Muhinja Maina	8,500.00
1319	Kelvin Mburu Njeri	17,000.00
1322	Geofrey Gakunga Njuguna	6,500.00
1323	Geofrey Gakunga	4,000.00
1633	Elizabeth Waithira Mbogo	1,000.00
1640	Esther Wangui Mukuha	3,000.00
1641	Ruth Nungari	6,000.00
1729	Hannah Wambui Gitau	7,800.00
1292	Mercy Wairimu Kahuha	5,000.00
1295	Ann Mumbi Kombo	3,000.00
1300	Ann Wairimu Kageche	5,000.00
1320	Hannah Wanja Mukuha	1,200.00
1321	Rebecca Wanjiru Mukuha	1,300.00
1327	Irene Wanjiku Ndichu	5,600.00
1335	Kelvin Muiruri	7,800.00
1380	Sharon Njeri Nduta	9,800.00
1382	Daniel Ndung'u Kimani	5,000.00
1383	Teresiah Wanjiru Kareithi	5,000.00
1384	Ann Muthoni Njuguna	5,000.00
1385	Grace Wairimu Wambui	4,000.00
1388	Fredrick Kabaiku Njane	4,000.00
1389	Naomi Wairimu Njoroge	6,000.00
1391	Grace Wanjiru Wanjiku	5,000.00
1393	Mercy Wanjiru Ngugi	5,000.00
1394	Cyrus Gitau Kimende	4,000.00
1396	Eliud Kiruki Kamau	2,000.00
1399	Samuel Kamau Njuguna	3,000.00
1400	Esther Wanjeri Kamau	7,500.00
1402	Eunice Mwhaki Njoroge	1,200.00
1404	Pauline Wambui Njoki	14,500.00
1405	Pauline Nyambura Njuguna	1,500.00
1407	Samuel Mwaura Chege	2,900.00
1408	James Njenga Kimani	2,300.00
1410	Alice Wanjiku Mwaura	5,000.00
1412	Hannah Wanja Njoroge	6,000.00
1414	Hannah Wanjiru Muthiga	7,400.00
1415	Ezaroi Njoroge Wambui	1,400.00
1416	Teresiah Nungari Ng'ang'a	5,000.00
1418	Jane Nahomijah Wanyonyi	15,000.00
1419	Samuel Mburu Wainaina	5,000.00
1421	Mary Nyambura Kuria	5,000.00
1422	Lilian Kerubo Ombui	4,500.00
1423	Paul Kuria Njoroge	6,000.00
1424	Jane Wanjiru Ndung'u	5,000.00
1482	Amos Ndegwa Wambui	10,000.00
1484	Simon Ng'ang'a Muiruri	5,000.00
1486	Eunice Warigia Gakure	2,500.00
1488	Grace Muthoni Karaba	2,500.00
1490	Reuben Gathumbi Njeri	3,000.00
1495	Margaret Wanjiru Muni	8,000.00
1497	Nicholas Ngatha Ng'ang'a	4,678.00
1498	Mary Njoki Mburu	5,000.00

1,052,630.00

GITHUNGURI TECH. & SEC.SCHOOL

CREDITORS AS AT 30TH JUNE, 2021:

A. TUITION ACCOUNT:

S.NO	NAME	PARTICULARS	AMOUNT (Ksh.)
1.	Mzima Technology	Photocopier supply and repairs	312,200.00
2.	Kida Laboratories	Shelves and gas repairs in the labs	98,171.00
3.	Dajohn Lab Equipments	Chemicals and equipment supplies	524,100.00
4.	Jaysef Investment	Noticeboard and career wheel	105,000.00
5.	Aplus Business	School management software	125,000.00
6.	Mucklin General Enterprises	Whiteboards	131,500.00
7.	Juraya Investments	Stationery & exercise Books	349,630.00
8.	Lanes Enterprises	Kitchen Jikos	282,300.00
	TOTAL		1,927,901.00

B. SCHOOL FUND

S.NO	NAME	PARTICULARS	AMOUNT (Ksh.)
1.	Bellan Enterprises	Foodstuffs	138,600.00
2.	Software for schools	Accounts system upgrade	40,000.00
	TOTAL		178,600.00

C. OPERATIONS

S.NO	NAME	PARTICULARS	AMOUNT (Ksh.)
1.	Hannakima Enterprises	Curtains and Guards uniform	43,200.00

GRAND TOTAL KSH. 2,149,701.00



GITHUNGURI TECHNICAL & SECONDARY SCHOOL
P.O. BOX 792 - 00216, TEL: 0797 941 677 GITHUNGURI
Email: githunguritecschool@gmail.com

INVENTORY AS YEAR 2021

FIXED ASSETS

S.NO	ITEM	PCS
1.	TITLE DEEDS	2 -0.08+0.799
2.	LIBRARY	1
3.	DINNING HALL	1
4.	ADMINISTRATION BLOCK	1
5.	COMPUTER LAB	1
6.	LABORATORIES	2
7.	LATRINES	2
8.	CLASSROOMS	8
9.	CBC CLASS	1
10.	KITCHEN	1
11.	WALL CABINETS	2
12.	SMALL CUPBOARD	1
13.	COMPUTERS	26
14.	PHOTO PRINTER	1
15.	PRINTERS	3
16.	OFFICE DESK	1
17.	PAPER PUNCH	2
18.	SCHOOL STAMPS	8
19.	JAVELIN	1
20.	HIGH JUMP PROPS	1
21.	DISCUSS	2
22.	SHOT PUT	1
23.	BIG JIKOS	2
24.	BIG SUFURIAS	2
25.	FIRE EXTINGUISHERS	4
26.	GUILLOTINE	1
27.	MEKO GAS	2
28.	WATER TANKS BIG	3
29.	WATER TANKS SMALL	5
30.	MUSIC SYSTEM	1
31.	KNAPSACK SPRAYER	1
32.	HAMMER	1

CURRENT ASSETS

S.NO	ITEM	PCS
1.	GAS LAMPS (COMPETE)	2
2.	PLASTIC SEATS	30
3.	ARM CHAIRS- PLASTIC	30
4.	DUPLICATING MACHINE	2
5.	TABLES	8
6.	GLOBE	1
7.	TEACHER'S DESKS	15
8.	STAPLERS	6
9.	COMPUTERS	23
10.	WATER DISPENSERS	3
11.	WALL CLOCKS	5
12.	SOFA DESKS	3
13.	HISTORY ELBEMS	2
14.	PRESIDENTIAL PORTRAITS	2
15.	TROPHIES	6
16.	SCHOOL FLAG	1
17.	SCHOOL BELL 1MANUAL	1
18.	BALLS	7
19.	BADMINTON RAQUETS	1
20.	GAMES UNIFORM	2SETS
21.	BALL PUMPS	2
22.	NET BALL BIBS	2 SETS
23.	STUDENT'S DESKS	383
24.	STUDENT'S CHAIRS	383
25.	SMALL SUFURIAS	7
27.	THERMOS	4
28.	SERVING DISHES	4
29.	CUPS	30
30.	METALLIC BUCKETS	143
31.	PLATES	31
32.	KNIVES	3
33.	AXE	1
34.	SERVING SPOONS	65
35.	DRUMS	2
36.	BROOMS	62
37.	WIREMESH	2
38.	SLASHERS	15
39.	PANGAS	22
40.	SPADE	1
41.	SAW	1
42.	SHEARS	2
43.	WHEELBARROWS	3

S/NO	ITEM	NUMBERS
1.	GOLDEN TIPS MATHEMATICS	1
2.	LONGMAN MATHEMATICS	1
3.	TEST IT & FIX IT MATHEMATICS	15
4.	TOPGRADE PREDICTOR MATHEMATICS	2
5.	PREDICTOR MATHEMATICS PP1	1
6.	HIGHFLYER MATHEMATICS	1
7.	MASTERPIECE MASTERPIECE FORM 4	1
8.	C. MUTURI MATHEMATICS PP1	4
9.	C. MUTURI MATHEMATICS PP2	2
10.	TOPMARK MATHEMATICS	1
11.	GATEWAY MATHEMATICS	4
12.	PEAK REVISION MATHEMATICS	1
13.	CHEMI CHEMI KISWAHILI KIDATO 1	14
14.	GATEWAY KISWAHILI	1
15.	ISIMU JAMII	1
16.	GOLDEN TIPS KISWAHILI	3
17.	PEAK REVISION KISWAHILI	3
18.	LONGMAN KISWAHILI	2
19.	TOPGRADE KCSE KISWAHILI	5
20.	PREDICTOR KISWAHILI	2
21.	TOPICAL KCSE KISWAHILI	1
22.	BESTMOCKS KISWAHILI	1
23.	MARUDIO NYOTA YA KISWAHILI	1
24.	KISWAHILI KITUKUZWE KIDATO CHA KWANZA	27
25.	STADI ZA KISWAHILI	1
26.	ADVANCING IN ENGLISH BOOK ONE	59
27.	HEAD START ENGLISH BOOK ONE	8
28.	HORIZON ENGLISH BOOK ONE	13
29.	INVENTOR BUSINESS STUDIES BK 1	31
30.	DYNAMICS BUSINESS STUDIES BK 1	1
31.	BUSINESS STUDIES FOR SECONDARY SCHOOL BK 1	4
32.	CERTIFICATE BUSINESS STUDIES BK 3	1
33.	INVENTOR BUSINESS STUDIES BOOK 3	2
34.	INVENTOR BUSINESS STUDIES BK 3	18
35.	INVENTOR BUSINESS STUDIES BK 4	7
36.	EXPLORE BUSINESS STUDIES BK 3	2
37.	DYNAMICS BUSINESS STUDIES BK 3	4
38.	MACMILLAN BUSINESS STUDIES BK 4	5
39.	INVENTOR BUSINESS STUDIES BK 4	18
40.	SECONDARY BUSINESS STUDIES BK 4	7
41.	SECONDARY BUSINESS STUDIES BK 2	8
42.	ESSENTIAL OF COMMERCE IN EAST AFRICA	1
43.	SECONDARY COMMERCE BK 3	2
44.	CERTIFICATE BUSINESS STUDIES BK 4	13

45.	EXPLORE BUSINESS STUDIES BK 4	60
46.	DYNAMICS BUSINESS STUDIES BK 4	4
47.	COMMERCE PP1	1
48.	EXCEL IN BUSINESS STUDIES	1
49.	KCSE COMMERCE	1
50.	READERS QUEST BUSINESS STUDIES PP2	1
51.	TEST & FIX 4 BUSINESS STUDIES	1
52.	DYNAMICS BUSINESS STUDIES BK 4	4
53.	INVENTOR BUSINESS STUDIES BK 1	21
54.	CERTIFICATE BUSINESS STUDIES BK 2	4
55.	LONGHORN COMPUTER BK 1	27
56.	LONGHORN COMPUTER BK 3	6
57.	LONGHORN COMPUTER BK4	6
58.	MASTER COMPUTER STUDIES PP1 & 2	1
59.	INTRODUCTION TO MICRO-COMPUTERS	1
60.	PRACTICAL COMPUTER STUDIES BOOKLETS	4
61.	TOPGRADE COMPUTER STUDIES	1
62.	MACMILLAN JUNIOR SECONDARY AGRICULTURE BK2	3
63.	MACMILLAN SECONDARY AGRICULTURE BK2	2
64.	SECONDARY AGRICULTURE BK 2	290
65.	SECONDARY AGRICULTURE BK1	268
66.	SECONDARY ENGLISH BK 1 T. GUIDE	1
67.	ADVANCING IN ENGLISH BK2	43
68.	ADVANCING IN ENGLISH BK 3	40
69.	ADVANCING IN ENGLISH BK4	31
70.	MACMILLAN SECONDARY ENGLISH BK4	7
71.	LONGMAN EXPLORE ENGLISH BK 4	1
72.	INTERGRATED ENGLISH TEACHERS BK4	1
73.	EXCELLING IN ENGLISH BK4	1
74.	HORIZON ENGLISH BK4	122
75.	HORIZON ENGLISH TEACHERS GUIDE BK 4	2
76.	SECONDARY ENGLISH BK 3	250
77.	INTERGRATED ENGLISH BK3	3
78.	HEADSTART ENGLISH BK3	1
79.	EAST AFRICAN WEEDS AND THEIR CONTROL	1
80.	TEST & FIX IT ENGLISH	1
81.	READERS QUEST PUBLISHERS PP3	1
82.	READERS QUEST PUBLISHERS PP2	1
83.	PYRAMID ENGLISH PP2	1
84.	INTERGRATED ENGLISH BK 1	5
85.	INTERGRATED ENGLISH BK 2	1
86.	THE RIVER BETWEEN	6
87.	AMINATA	4
88.	DEAR HIGH SCHOOL FRESHER	18
89.	MASTERING ENGLISH GRAMMAR	1
90.	PATRIOTS DREAM	1
91.	HALF A DAY	6
92.	ENCOUNTER OF AFRICA	3

93.	THE RIVER AND THE SOURCE	5
94.	THE PEARL	231
95.	WAS NYAKERU MY FATHER	8
96.	NEVER SAY NEVER	5
97.	BETRAYAL IN THE CITY	55
98.	MEMORIES WE LOST	2
99.	THE HUNTER IS BACK	2
100.	THE WHALE RIDER	23
101.	WAIT FOR ME ANGELA	22
102.	WALK WITH ME ANGELA	2
103.	WHEN THE SUN GOES DOWN	11
104.	CAUCASIAN CHALK CIRCLE	74
105.	TWELVE MONTHS	35
106.	THE RETURN OF MGOFU	9
107.	MIRACLE MERCHANT	23
108.	WHO KILLED MOHTTA	1
109.	COMING TO BIRTH	11
110.	THE MERCHANT OF VENICE	13
111.	LOOKING FOR A RAIN GOD	1
112.	SHREDS OF TENDERNESS	7
113.	CHALLENGES OF ADOLESCENCE	2
114.	TRUPHENT THE CITY NURSE	1
115.	JUDY THE NUN	4
116.	HOMESTRETCH	1
117.	AN ENEMY OF THE PEOPLE	18
118.	A CURSE FROM GOD	1
119.	THE BURDENS	1
120.	THE HOUSE OF DOOM	2
121.	SO LONG A LETTER	1
122.	CRY, THE BELOVED COUNTRY	1
123.	A MAN OF THE PEOPLE	1
124.	INTRODUCTION TO TECHNOLOGY	1
125.	TOWARDS BETTER HEALTH IN KENYA	4
126.	WOOD WORK	2
127.	HOMESCIENCE	3
128.	SOCIALEDUCATION	1
129.	ELECTRAL CIRCUIT ANALYSIS AND DESIGN	1
130.	ELECTRAL INSTALLATION PRICIPLES & PRACTICES	1
131.	BLOOM OR DOOM YOUR CHOICE	5
132.	BASIC WELDING	2
133.	HORIZON IN ENGLISH BK 2	25
134.	SECONDARY ENGLISH BK 2	250
135.	EXPLORE IN ENGLISH BK 2	1
136.	MACMILLAN ENGLISH BK 2	1
137.	KISWAHILI KITUKUZWE KIDATO CHA TATU	167
138.	CHEMI CHEMI KISWAHILI KIDATO CHA NNE	14
139.	HAZINA YA KISWAHILI KDT 4	4
140.	KISWAHILI KITUKUZWE KIDATO CHA PILI	163

141.	KISWAHILI KWA SHULE ZA SEKONDARI	1
142.	CHEMI CHEMI KISWAHILI KDT 2	24
143.	KISWAHILI FASAHA KDT 2	2
144.	SECONDARY MATHEMATICS BK 4	169
145.	N.M PATEL MATHS BK 4	1
146.	ADVANCING IN MATHS BK 4	18
147.	SECONDARY MATHS VOL 1	24
148.	HORIZON MATHS BK 4	1
149.	EVERYDAY MATHEMATICS BK 4	1
150.	SECONDARY MATHS BK 3	10
151.	EXPLORE MATHS BK 3	1
152.	ADVANCING IN MATHS BK 3	13
153.	ADVANCING IN MATHS BK 2	14
154.	N.M. PATEL BK 3	1
155.	EVERYDAY MATHEMATICS BK 2	1
156.	SECONDARY MATHS BK 2	7
157.	SECONDARY MATHS BK 1	30
158.	N.M PATEL BK 1	1
159.	ADVANCING IN MATHS BK 1	20
160.	CERTIFICATE AGRICULTURE BK 1	1
161.	MACMILLAN AGRICULTURE BK 1	2
162.	SECONDARY AGRICULTURE BK 4	122
163.	TOPICAL AGRICULTURE	1
164.	JESMA AGRICULTURE PP2	2
165.	PREDICTOR AGRICULTURE	2
166.	JESMA AGRICULTURE PPI	2
167.	READERS QUEST AGRICULTURE PPI	1
168.	SECONDARY AGRICULTURE BK 3	170
169.	HORIZON AGRICULTURE BK 3	1
170.	MACMILLAN AGRICULTURE BK 4	1
171.	CERTIFICATE AGRICULTURE BK 4	1
172.	SECONDARY CHEMISTRY BK 4	186
173.	LONGMAN EXPLORE CHEMISTRY BK 4	4
174.	COMPREHENSIVE CHEMISTRY BK 4	2
175.	LONGHORN CHEMISTRY BK 4	9
176.	TEST & FIX 4 CHEMISTRY	3
177.	TOPGRADE PREDICTOR CHEMISTRY	2
178.	MADE FAMILIAR CHEMISTRY	2
179.	SECONDARY CHEMISTRY BOOK THREE	180
180.	LONGHORN CHEMISTRY BK 3	6
181.	COMPREHENSIVE SECONDARY CHEMISTRY BK3	1
182.	N. M. PATEL CHEMISTRY BK 3	1
183.	PRINCIPLES OF CHEMISTRY BK 3	1
184.	EXPLORE CHEMISTRY BK 3	5
185.	SECONDARY CHEMISTRY BK 2	153
186.	SECONDARY CHEMISTRY BK 1	158
187.	LONGHORN CHEMISTRY BK 1	13
188.	PRINCIPLES OF CHEMISTRY BK 1	2

189.	N. M. PATEL BK 1	273
190.	SECONDARY BIOLOGY BK 1	1
191.	PRINCIPLES OF BIOLOGY	1
192.	TOPMARK BIOLOGY	15
193.	LONGHORN BIOLOGY BK 1	14
194.	LONGMAN EXPLORE BIOLOGY BK 1	1
195.	COMPREHENSIVE SECONDARY BIOLOGY BK 1	152
196.	SECONDARY BIOLOGY BK 2	4
197.	COMPREHENSIVE BIOLOGY BK 2	25
198.	LONGMAN BIOLOGY BK 2	1
199.	EXPLORE BIOLOGY BK 2	4
200.	EXPLORE BIOLOGY BK 3	3
201.	LONGHORN BIOLOGY BK 3	15
202.	COMPREHENSIVE BIOLOGY BK 3	3
203.	SECONDARY BIOLOGY BK 4	146
204.	LONGMAN EXPLORE BIOLOGY BK 4	4
205.	LONGHORN BIOLOGY BK 4	19
206.	MASTERPIECE BIOLOGY BK 1	1
207.	PREDICTOR BIOLOGY	3
208.	HIGHFLYER BIOLOGY	1
209.	PREMIER PUBLISHERS PP1 BIOLOGY	1
210.	READERS QUEST BIOLOGY PP2	1
211.	PYRAMID CONSOLIDATED BIOLOGY PP1	3
212.	PRACTICAL MANUAL BIOLOGY	2
213.	GLOBALINK BIOLOGY PP1 ,PP2 & PP3	1
214.	TOPICAL BIOLOGY	1
215.	BIOLOGY PRACTICAL ANSWER BOOK	1
216.	MASTERPIECE BIOLOGY FORM 3	1
217.	MASTERPIECE BIOLOGY DATA ANALYSIS AND GRAPHICAL METHODS	1
218.	MACMILLAN SCIENCE FOR JUNIOR SECONDARY SCHOOLS	1
219.	LONGHORN PHYSICS BK 1	1
220.	COMPREHENSIVE PHYSICS BK 1	16
221.	SECONDARY PHYSICS BK 1	34
222.	SECONDARY PHYSICS BK 2	3
223.	COMPREHENSIVE PHYSICS BK 2	1
224.	MACMILLAN PHYSICS BK 2	17
225.	SECONDARY PHYSICS BK 3	2
226.	SECONDARY PHYSICS BK 4	1
227.	LONGHORN PHYSICS BK 2	1
228.	MACMILLAN SECONDARY PHYSICS BK 3	2
229.	COMPREHENSIVE PHYSICS BK 3	2
230.	LONGMAN EXPLORE PHYSICS BK 4	1
231.	COMPREHENSIVE PHYSICS BK 4	3
232.	READERS QUEST PHYSICS PP1	1
233.	READERS QUEST PHYSICS PP2	1
234.	PREMIER PHYSICS PP1	1
235.	PREMIER PHYSICS PP2	1

236.	TOPGRADE PHYSICS	5
237.	PHYSICS A.F ABBOTT	1
238.	PHYSICS FOR SECONDARY SCHOOLS	1
239.	SENIOR SECONDARY SCHOOLS PHYSICS	1
240.	GLOBALINK PHYSICS	1
241.	PHYSICS MADE EASIER	1
242.	PHYSICS PRACTICAL MANUAL	1
243.	PREDICTOR REVISION PHYSICS PP1, PP2 & PP3	1
244.	HIGHFLYER PHYSICS	1
245.	PEAK ENCYCLOPEDIA PHYSICS	1
246.	MADE FAMILIAR PHYSICS	7
247.	TOPMARK PHYSICS	4
248.	MASTERPIECE PHYSICS FORM 1 AND 2	1
249.	EVOLVING WORLD BK 1	14
250.	SECONDARY HISTORY AND GOVERNMENT BK 1	304
251.	SECONDARY HISTORY AND GOVERNMENT BK 2	35
252.	EVOLVING WORKD BK 2	22
253.	MILESTONES IN HISTORY AND GOVERNMENT BK 2	1
254.	EXPLORE HISTORY AND GOVERNMENT BK 3	1
255.	SECONDARY HISTORY AND GOVERNMENT BK 3	121
256.	EVOLVING WORLD BK 3	18
257.	SECONDARY HISTORY AND GOVERNMENT BK 4	137
258.	EVOLVING WORLD BK 4	21
259.	TEST & FIX IT HISTORY	1
260.	LONGMAN HISTORY AND GOVERNMENT	1
261.	PEAK REVISION HISTORY	4
262.	GATEWAY HISTORY AND GOVERNMENT	2
263.	GOLDEN TIPS HISTORY	2
264.	READERS QUEST HISTORY PP1	2
265.	HIGHFLYER HISTORY	1
266.	GLOBALINK HISTORY	11
267.	PREDICTOR HISTORY	2
268.	TOPICAL HISTORY	2
269.	PRECISE HISTORY	1
270.	PYRAMID CONSOLIDATE HISTORY PP1	1
271.	PYRAMID CONSOLIDATED HISTORY PP2	2
272.	PREMIER PUBLISHERS HISTORY PP2	1
273.	HOW TO SUCCEED IN HISTORY	1
274.	GRAMMAR, USAGE AND MECHANICS	1
275.	ELEMENTS OF LANGUAGE	10
276.	WRITING AND GRAMMAR COMMUNICATION	9
277.	THE LANGUAGE OF LITERATURE	4
278.	LANGUAGE ACTS	7
279.	PRENTICE HALL LITERATURE	4
280.	BASICS OF SPEECH	3
281.	ELEMENTS OF LANGUAGE	1
282.	SPELLING VOCABULARY	17
283.	LANGUAGE NETWORK	1

284.	MATHS ADVANTAGE	5
285.	WRITERS CHOICE	1
286.	MC GRAW – HILL READING	2
287.	KIGOGO	1
288.	TUMBO LISILOSHIBA	203
289.	BLOSSOMS OF THE SAVANNA	200
290.	MEMORIES WE LOST	250
291.	STRIVE	8
292.	GRAMMAR EXERCISE WORKBOOK	1
293.	ALGEBRA 1	1
294.	GRAMMAR AND LANGUAGE WORKBOOK	2
295.	ELEMENTS OF LITERATURE	1
296.	READING – PICTURE THIS 1	1
297.	MATHEMATICS COURSE 2	1
298.	DAMU NYEUSI	1
299.	KIDAGAA KIMEMUOZEA	1
300.	UTENGANO	24
301.	KIFO KISIMANI	45
302.	MWISHO WA KOSA	7
303.	INHERITANCE	15
304.	MAYAI WAZIRI WA MARADHI	13
305.	DEATH TRAP	238
306.	MSTAHIKI MEYA	14
307.	CHOZI LA HERI	1
308.	A DOLL'S HOUSE	72
309.	TASWIRA ZA MAWINGU	30
310.	ORDEAL IN THE FOREST	219
311.	MSAKE MPAKA UMPATE	30
312.	HARUSI YA WENDAWAZIMU	1
313.	SUMU YA BAFE	7
314.	MODERN CRE VOLUME 2	2
315.	MODERN CRE VOLUME 4	7
316.	HIGHFLYERS CRE	1
317.	GLOBALINK CRE	1
318.	PREDICTOR CRE	3
319.	SECONDARY AGRICULTURE BK 2 T. GUIDE	1
320.	SECONDARY GEOGRAPHY BK 3 TEACHERS GUIDE	2
321.	TRENDY BUSINESS STUDIES BK 1	416
322.	TRENDY BUSINESS STUDIES BK 2	48
323.	TRENDY BUSINESS STUDIES BK 3	110
324.	FOUNDATION CRE BK 3	205
325.	CERTIFICATE BIOLOGY BK 3	130
326.	LONGHORN PHYSICS BK 3	83
327.	LONGHORN PHYSICS BK 4	43
328.	DISCOVERING SECONDARY MATHEMATICS BK 2	210
329.	DISCOVERING SECONDARY MATHEMATICS BK 3	295
330.	KISWAHILI FASAH KIDATO CHA NNE	144
331.	SECONDARY ENGLISH BK 1	242

332.	CERTIFICATE BIOLOGY BK 3 TEACHERS GUIDE	2
333.	DISCOVERING IN MATHEMATICS BK 1	297
334.	UHONDO WA KISWAHILI KDT 1	242
335.	LONGHORN PHYSICS BK 1	252
336.	TRENDY BUSINESS STUDIES BK 1 TEACHERS GUIDE	6
337.	TRENDY BUSINESS STUDIES BK 2 TEACHERS GUIDE	6
338.	TRENDY BUSINESS STUDIES BK 3 TEACHERS GUIDE	3
339.	LONGMAN EXPLOERE B/STUDIES T. GUIDE BK 4	2
340.	SECONDARY AGRICULTURE BK 4 T. GUIDE	2
341.	FOUNDATION CRE TEACHERS GUIDE BK 3	2
342.	SECONDARY AGRICULTURE BK 3 T. GUIDE	1
343.	SECONDARY PHYSICS BK 3 T. GUIDE	3
344.	SECONDARY PHYSICS BK 4 T. GUIDE	3
345.	SECONDARY PHYSICS BK 1 T. GUIDE	1
346.	MWONGOZO WA UHONDO WA KISWAHILI	6
347.	SECONDARY ENGLISH BK 1 T. GUIDE	3
348.	SECONDARY CRE BK 4	183
349.	TOPICAL CRE	2
350.	READERS QUEST CRE PPI	1
351.	MODERN CRE VOLUME 1	1
352.	VISION REVISION PUBLISHERS CRE	1
353.	PREDICTOR CRE	2
354.	PEAK REVISION CRE	2
355.	GOLDEN TIPS CRE	3
356.	GOD'S PEOPLE BK 4	1
357.	FUMBO LA MAISHA	1
358.	KIU	10
359.	KILIO CHA HAKI	5
360.	KITUMBUA KIMEINGIA MCHANGA	5
361.	SIKU NJEMA	10
362.	MWENDAWAZIMU NA HADITHI NYINGINGE	15
363.	MKONDO WA MAISHA	2
364.	ADAMU	1
365.	NDOTO YA ALMASI	3
366.	WALENISI	1
367.	KICHWA MAJI	1
368.	NYOTA YA REHEMA	1
369.	MWISHO WA MAPENZI	1
370.	SECONDARY CRE BK 3	10
371.	GOD'S PEOPLE BK 2	1
372.	GOD'S PEOPLE BK 3	1
373.	SECONDARY CRE BK 2	320
374.	SECONDARY CRE BK 1	471
375.	GOD'S PEOPLE BK 1	1
376.	SECONDARY GEOGRAPHY BK 2 T. GUIDE	5
377.	CERTIFICATE GEOGRAPHY BK 2	1
378.	HIGHFLYER GEOGRAPHY	4
379.	TOPGRADE GEOGRAPHY	2

380.	READERS QUEST GEOGRAPHY PP1	1
381.	READERS QUEST GEOGRAPHY PP2	1
382.	PREMIER PUBLISHERS GEOPGRAPHY PP1	1
383.	PREMIER PUBLISHERS GEOGRAPHY PP2	1
384.	TOPICAL GEOGRAPHY	2
385.	JESMA COMPREHENSIVE GEOGRAPHY	1
386.	GLOBALINK GEOGRAPHY	1
387.	PREDICTOR GEOGRAPHY	1
388.	GOLDEN TIPS GEOGRAPHY	7
389.	TEST IT AND FIX IT GEOGRAPHY	7
390.	GATEWAY GEOGRAPHY	1
391.	PEAK REVISION GEOGRAPHY	4
392.	MASTERPIECE GEOGRAPHY	1
393.	SCHOOL CERTIFICATE GEOGRAPHY BK 4	1
394.	MACMILLAN SECONDARY GEOGRAPHY BK 4	1
395.	GEOGRAPHY OF KENYA AND EAST AFRICAN REGION	1
396.	CERTIFCATE GEOGRAPHY BK 4	2
397.	LONGMAN EXPLORE GEOGRAPHY BK4	1
398.	HOW TO SUCCEED IN GEOGRAPHY	1
399.	HORIZON GEOGRAPHY FORM THRE	1
400.	SECONDARY GEOGRAPHY BK 4	46
401.	CERTIFICATE GEOGRAPHY BK 3	1
402.	SECONDARY GEOGRAPHY BK 3	43
403.	SECONDARY GEOGRAPHY BK 1	367
404.	NAIROBI DIRECTORY	323
405.	MANG'U HIGH SCHOOL MOCKS	2
406.	NAIROBI PROVINCE MOCKS	1
407.	KITUI DISTRICT MOCKS	1
408.	SECONDARY GEOGRAPHY BK 4 T. GUIDE	1
409.	KENYA PRIVATE SCHOOLS JONT EXAMINATION	4
410.	ST. ANNES SECONDARY SCHOOLS MOCKS QUESTIONS	1
411.	ST. ANNES SECONDARY SCHOOLS MOCKS ANSWERS	1
412.	NAKURU DISTRICT MOCKS	1
413.	PREMIER PUBLISHERS MATHEMATICS PP1	1
414.	MANG'U HIGH SCHOOL MOCKS QUESTIONS	1
415.	MANG'U HIGH SCHOOL MOCKS ANSWERS	1
416.	STAREHE MOCKS	2
417.	KNEC REPORTS	3
418.	ORANGE BOOKS	5
419.	SECONDARY ARTS AND DESIGN TEACHERS HAND BOOK	1
420.	KISWAHILI SEKONDARI MWONGOZO WA MWALIMU	1
421.	HISTORY AND GOVERNMENT T. HANDBOOK	1
422.	SECONDARY LIFE SKILS EDUCATION TEACHERS HANDBOOK	1
423.	LIFE SKILLS EDUCATION SYLLABUS	2
424.	SECONDARY AGRICULUTER TEACHERS HANDBOOK	1
425.	SECONDARY CHEMISTRY TEACHERS HANDBOOK	1
426.	SECONDARY ENGLISH TEACHERS HANDBOOK	1
427.	MATHEMATICS ALTERNATIVE "B" SYLLABUS	1

428.	SEC. PHYSICS TEACHERS HANDBOOK	1
429.	SECONDARY CRE TEACHERS HANDBOOK	1
430.	SECONDARY BIOLOGY TEACHERS HANDBOOK	1
431.	SECONDARY GEOGRAPHY TEACHERS HANDBOOK	1
432.	MACMILAN CATALOGUE	2
433.	LONGHORN BIOLOGY TEACHERS GUIDE BK 1	3
434.	LONGHORN BIOLOGY BK 2 TEACHERS GUIDE	1
435.	LONGHORN BIOLOGY BK 3 T. GUIDE	2
436.	LONGHORN BIOLOGY BK 4 T. GUIDE BK 1	1
437.	SECONDARY BIOLOGY TEACHERS GUIDE BK 1	2
438.	SECONDARY BIOLOGY T. GUIDE BK 2	3
439.	SECONDARY BIOLOGY T. GUIDE BK 3	3
440.	SECONDARY BIOLOGY T. GUIDE BK 4	1
441.	LONGMAN EXPLORE BIOLOGY T. GUIDE BK 1	1
442.	LONGMAN EXPLORE BIOLOGY T. GUIDE BK 2	1
443.	LONGMAN EXPLORE BIOLOGY T. GUIDE BK 3	2
444.	LONGMAN EXPLORE BIOLOGY T. GUIDE BK 4	2
445.	SECONDARY CHEMISTRY BK 1 TEACHERS GUIDE	3
446.	SECONDARY CHEMISTRY BK 2 TEACHERS GUIDE	2
447.	SECONDARY CHEMISTRY BK 3 TEACHERS GUIDE	1
448.	SECONDARY CHEMISTRY BK 4 TEACHERS GUIDE	1
449.	LONGHORN CHEMISTRY BK 2 TEACHERS GUIDE	1
450.	LONGHORN CHEMISTRY BK 4 TEACHERS GUIDE	1
451.	LONGHORN CHEMISTRY BK 3 TEACHERS GUIDE	1
452.	HEAD START ENGLISH BK 1 T. GUIDE	1
453.	HEAD START ENGLISH BK 4 T. GUIDE	1
454.	EXCELLING IN ENGLISH TEACHERS GUIDE	1
455.	ADVANCING IN ENGLISH BK 4 T. GUIDE	1
456.	ADVANCING IN ENGLISH BK 3 T. GUIDE	1
457.	INTEGRATED ENGLISH BK 3 T. GUIDE	1
458.	NEW HORIZON ENGLISH BK 1 T. GUIDE	1
459.	NEW HORIZON ENGLISH BK 2 T. GUIDE	1
460.	NEW HORIZON ENGLISH BK 4	1
461.	STUDY GUIDE TO WHEN THE SUN GOES DOWN	2
462.	REVISING AN ENEMY OF THE PEOPLE	2
463.	STUDY GUIDE TO AN ENEMY OF THE PEOPLE	1
464.	STUDY GUIDE TO THE WHALE RIDER	1
465.	POINTER SET TEXT BOOKS	1
466.	POINTER BETRAYED IN THE CITY, WHALE RIDER & WHEN THE SUN GOES DOWN	1
467.	MWONGOZO WA MSTAHIKI MEYA	3
468.	STUDY GUIDE TO CAUCASIAN CHALK CIRCLE	1
469.	POINTER THE RIVER & THE SOURCE, CAUCASIAN CHALK CIRCLE	1
470.	REVISING SHREDS OF TENDERNESS	1
471.	REVISING THE WHALE RIDER	1
472.	BUSINESS STUDIES BK 3 T. GUIDE	1
473.	POINTER CREATIVE WRITING	1

474.	SECONDARY CRE T. GUIDE BK 1	3
475.	SECONDARY CRE T. GUIDE BK 4	4
476.	SECONDARY CRE T. GUIDE BK 2	1
477.	ADVANCING IN MATHS BK 2 T. GUIDE	1
478.	SECONDARY MATHS BK 4 T. GUIDE	9
479.	SECONDARY MATHS BK 1 T. GUIDE	2
480.	SECONDARY MATHS BK 2. T. GUIDE	1
481.	SECONDARY PHYSICS BK 1 T. GUIDE	2
482.	SECONDARY PHYSICS BK 2 T. GUIDE	4
483.	INVENTOR BUSINESS STUDIES BK 1 T. GUIDE	1
484.	SECONDARY BUSINESS STUDIES BK 4 T. GUIDE	1
485.	SECONDARY GEOGRAPHY BK 1 TEACHERS GUIDE	4
486.	KIGOGO MWONGOZO	1
487.	UCHAMBUZI KISWAHILI FASAHA	1
488.	MWONGOZO WA CHEMI CHEMI KISWAHILI KDT 2	2
489.	MWONGOZO KISWAHILI KITUKUZWE KDT 3	1
490.	MWONGOZO WA CHEMI CHEMI KISWAHILI KDT 3	2
491.	LONGHORN PHYSICS BK 4 T. GUIDE	1
492.	LONGHORN PHYSICS BK 3 TEACHERS GUIDE	3
493.	MWONGOZO WA CHEMI CHEMI KDT 4	2
494.	SECONDARY ENGLISH BK 3 T. GUIDE	1
495.	SECONDARY HISTORY AND GOVERNMENT BK 1 T. GUIDE	1
496.	SECONDARY HISTORY AND GOVERNMENT BK 2 T. GUIDE	4
497.	SECONDARY HISTORY AND GOVERNMENT BK 3 T. GUIDE	1
498.	SECONDARY HISTORY AND GOVERNMENT BK 4 T. GUIDE	1
499.	SECONDARY PHYSICS BK 4 T. GUIDE	1
500.	SECONDARY PHYSICS BK 3 T. GUIDE	1
501.	MWONGOZO WA MWISHO WA KOSA	1
502.	GUIDE TO AMINATA	1
503.	STUDY GUIDE TO HALF A DAY	1
504.	MWONGOZO WA AMEZIDI	2
505.	MWONGOZO WA KILIO CHA HAKI	1
506.	MWONGOZO WA WALENISI	1
507.	POINTER ENGLISH PP3	1
508.	MWONGOZO WA KITUMBUA KIMEINGIA MCHANGA	2
509.	POINTER RIVER BETWEEN	1
510.	MWONGOZO WA KIU	2
511.	MWONGOZO WA SHAMBA LA WANYAMA	1
512.	STUDY GUIDE TO SHREDS OF TENDERNESS	1
513.	STUDY GUIDE TO THE RIVER AND THE SOURCE	1
514.	STUDY GUIDE TO ENCOUNTER FROM AFRICA	2
515.	MWONGOZO WA KIFO KISIMANI	1
516.	MWONGOZO WA MAYAI WAZIRI WA MARADHI	1
517.	STUDY GUIDE TO A MAN OF THE PEOPLE	2
518.	GUIDE TO A MAN OF THE PEOPLE	2
519.	GUIDE TO HOMESTRETCH	2
520.	REVISING THE MERCHANT OF VENICE	1
521.	HOW TO SUCCEED IN BUSINESS STUDIES	1

522.	TO STUDENT SERIES PHYSICS	1
523.	MIRROR ENGLISH	1
524.	BREAKTHROUGH WORKBOOK CRE BK 3	2
525.	ESSENTIAL LIFE SKILLS BK 4	2
526.	SCHOOL CERTIFICATE GEOGRAPHY BK 2	2
527.	QUICK READING HISTORY AND GOVERNMENT BK 1	1
528.	TOP STUDENT KCSE GEOGRAPHY	1
529.	MADE FAMILIAR MATHEMATICS	3
530.	EXCELLING IN ENGLISH BK 2	1
531.	TOPGRADE ENGLISH	1
532.	TOP STUDENT SERIES HISTORY	1
533.	MIRROR HISTORY	3
534.	MIRROR GEOGRAPHY	4
535.	MADE FAMILIAR KISWAHILI	1
536.	IJARIBU NA UIKARABATI	1
537.	TOPMARK ENGLISH	3
538.	THE "A" FINDER BIOLOGY	1
539.	MIRROR BIOLOGY	3
540.	MADE FAMILIAR BIOLOGY	6
541.	TOP STUDENT CHEMISTRY	1
542.	MADE FAMILIAR CHEMISTRY	5
543.	TOP STUDENT SERIES BIOLOGY PP1 AND PP2	1
544.	TOP STUDENT SERIES MATHEMATICS	1
545.	SPOTLIGHT BIOLOGY	1
546.	TOP STUDENT SERIES BUSINESS STUDIES	1
547.	TOP STUDENT SERIES ENGLISH	1
548.	TOP STUDENT SERIES KISWAHILI	1
549.	MASTERING CHEMISTRY PRACTICALS	1
550.	GOLDEN TIPS ENGLISH	1
551.	MIRROR CHEMISTRY	3
552.	GATEWAY AGRICULTURE PP2	1
553.	TOPMARK CRE	5
554.	TOP STUDENT AGRICULTURE	1
555.	KNEC SYLLABUS	1
556.	HUMANITIES SYLLABUS	1
557.	TOP STUDENT SERIES PHYSICS	1
558.	TOPMARK HISTORY AND GOVERNMENT PP1	3
559.	PASSWORD PHYSICS	1
560.	TOPMARK HISTORY AND GOVERNMENT PP2	3
561.	A+ CHEMISTRY	2
562.	EXCELLING IN ENGLISH BK 3	1
563.	MIRROR MATHEMATICS	1
564.	A+ BIOLOGY	2
565.	STAR SECONDARY HISTORY AND GOVERNMENT PP1	2
566.	MIRROR PHYSICS	1
567.	DISCOVERING MATHEMATICS BK 1 T. GUIDE	3

CHARTS

1.	FAULTING CHART	1
2.	EARLY MAN CHARTS	2
3.	HISTORY OF THE ISRAELITES CHART	1
4.	AFRICAN MAP	1
5.	WORLD WAR ONE CHART	1
6.	MAP OF KENYA	

EQUIPMENTS

1.	GULLOTIN	1
2.	GIANT STAPLER	1
3.	SMALL STAPLER	1
4.	PAPER PUNCH	1
5.	BIG TABLE	1
6.	CHAIRS	2
7.	LIBRARY TABLE	1
8.	STAMP	1

CURTAINS

WINDOW CURTAINS - 2 PCS

STATIONARIES

1.	COUNTER BOOKS	18 PCS
2.	FOOLSCAPS	6 REAMS
3.	DUSTERS	14 PCS
4.	P.V.C FILES	39 PCS
5.	SMALL STAPLE PINS (24/6.5ML)	25 PCS
6.	CELLOTAPE	7 PCS
7.	LESSON PLAN BOOKS	4 PCS
8.	BLACK SHARP POINTED BIROS	3 CARTONS
9.	RED SHARP POINTED BIROS	3 CARTONS
10.	BLUE SHARP POINTED BIROS	2 CARTONS
11.	STAMP PAD INK	3 BTLS
12.	OFFICE POINT STAPLE PINS (23)	4 PKTS
13.	MARK BOOKS	5 PCS
14.	ELIMU ATTENDANCE REGISTERS	2 PCS
15.	WHITE DUSTLESS CHALKS	3 GROSS
16.	COLOURED DUSTLESS CHALKS	1 GROSS
17.	WHITE BOARD MARKERS	3 CARTONS

18.	WHITE BOARD INK	3 CARTONS
19.	BINDING TAPE	1 PC
20.	WHITE OUT	3 BTLs
21.	FELT PENS	10 PCS
22.	THUMB TUCKS	2 PKTS
23.	HIGHLIGHT PENS	10 PCS
24.	MASKING TAPE	3 PCS
25.	MANILLA PAPER	44 PCS
26.	RULED EXERCISE BOOKS	3 CARTONS
27.	SQUARED EXERCISE BOOKS	4 CARTONS

LABORATORY ITEMS:

S.NO	ITEM	QTY
1.	GALVANOMETER	32
2.	AMMETERS	34
3.	VOLTMETERS	30
4.	MILLIMETERS	24
5.	HALF METER RULES	40
6.	METRE RULES	30
7.	MILLIMETRE SCALES (MOUNTED)	30
8.	SOFT BOARDS	25
9.	VANNIER CALLIPERS	17
10.	MICROMETER SCREW GAUGE	12
11.	SCREENS	35
12.	TRIANGULAR GLASS PRISMS	46
13.	RECTANGULAR GLASS PRISMS	8
14.	SEMI-CIRCULAR GLASS PRISMS	5
15.	RELATIVE DENSITY BOTTLES	1
16.	CELL HOLDERS	60
17.	SWITCHES	52
18.	SPRING BALANCES	16
19.	SLINKY SPRINGS	2
20.	JOCKEYS	34
21.	TURNING FORKS	1 SET OF 8
22.	CAROLIMETERS	2
23.	GENERATOR	1
24.	RAY BOX	2
25.	ELECTROSCOPES	2
26.	EUREKA CANS	5
27.	INDUCTION COIL	1
28.	METALLIC STRIPES	2
29.	RHEOSTATS	3
30.	G-CLAMPS	2
31.	RIPPLE TANK	1
32.	TROLLEYS	2

33.	MANOMETERS	1
34.	WOODEN WEDGES	44
35.	PLIERS	1
36.	COPPER PLATES	45
37.	MASSES 100G	35
	50G	37
	20G	20
	10G	30
38.	LENS HOLDERS	28
39.	LENS	75
40.	MIRRORS (CONCAVE AND CONVEX)	45
41.	PVC PIPES 8CM	90PCS
42.	GAS CYLINDERS 13KG	3
43.	BULB HOLDERS	28
44.	MICROSCOPE SLIDES	1PKT
45.	BAR MAGNETS	14PCS
46.	HORSE SHOE MAGNETS	1
47.	U MAGNET	1
48.	MAGNET COMPASS	22
49.	CONNECTING WIRE	1 ½ ROLLS
50.	OPTICAL PINS	2 PKTS
51.	OFFICE PINS	1 PKT
52.	COTTON TWINE THREAD	1 ROLL
53.	WIRE STRIPPER	1
54.	SCREW DRIVERS	2
55.	CELL HOLDERS	30PCS
56.	BURRETES	60
57.	PIPETTES	65
58.	FUNNELS	65
59.	PIPETTE FILLERS 3 WAY	50
60.	PIPETTE FILLERS 1WAY	20
61.	BALANCE	2
62.	PLASTIC DROPPERS	200
63.	GLASS DROPPERS	100
64.	STOPWATCHES	60
65.	GAS JARS	4
66.	COMBUSTION TUBES	13
67.	REIBEIGS CONDENSER	4
68.	GAS MASK	1
69.	CONICAL FLASK	105
70.	TEST TUBES	795
71.	BOILING TUBES	180
72.	SEPARATING FUNNELS	4
73.	DROPPING FUNNELS	13
74.	REAGENT BOTTLES	50
75.	RETORT FLASKS	2
76.	WATER BATH	2
77.	WATER BATH	2

78.	TRIPOD STANDS	28
79.	DROPPER BOTTLES	100
80.	STOPPERED CONTAINERS	80
81.	BUNSEN BURNER WITH PIPES	20
82.	BUNSEN BURNER PORTABLE	20
83.	SPATULAS	30
84.	ROUND BOTTOMED FLASKS	4
85.	FLAT BOTTOMED FLASK	2
86.	PLASTIC TRAYS	4
87.	JUGS	6
88.	WHITE TILES	55
89.	TEST TUBE RACKS	45
90.	WASH BOTTLES	75
91.	FILTER PAPERS	3PKTS
92.	LABELS	25PKTS
93.	TONGS	16
94.	RETORT STANDS	50
95.	PIECHARSTS	100
96.	PH CHARTS	150
97.	STIRRING RODS	45
98.	MICROSCOPES	8
99.	HAND LENS	87
100.	MEASURING CYLINDERS - GLASS 100ML	2
	GLASS 250ML	7
	GLASS 100ML	34
101.	PLASTIC MEASURING CYLINDERS - 100ML	16
	- 50ML	15
	- 20ML	15
	- 10ML	60
102.	VOLMETRIC FLASKS - 2LITRES	1
	- 1LITRE	3
	- 250 ML	50
103.	EVAPORATING DISHES- LARGE	15
	- SMALL	45
104.	FRACTIONING COLUMN	1
105.	MORTOR AND PESTLE	10
	SMALL SIZE	4
106.	BEAKERS - GLASS 1LITRE	7
	- 500ML	15
	- 250ML	60
	- 100ML	70
107.	BEAKERS PLASTIC - 250ML	75
	- 100ML	250
108.	WIRE GAUGE	20
109.	BEE HIVE SHELVES	5
110.	DISSECTING KIT	1
111.	LAB STOOLS	100
112.	SURGICAL BLADES	1 PKT

113.	POTENTIAL METRES	20 PCS
114.	RESISTORS	30 PCS
115.	CHARTS	11 PCS
116.	ALLUMINIUM NITRATE	360G
117.	AMMONIUM NITRATE	160G
118.	AMMONIUM FERROUS SULPHATE	90G
119.	ALLUMINIUM CHLORIDE	420G
120.	BARIUM NITRATE	2460G
121.	BARIUM CHLORIDE	820G
122.	COPPER OXIDE	325G
123.	CALCIUM HYDROXIDE	110G
124.	COPPER SULPHATE	400G
125.	CALCIUM HYDROXIDE	110G
126.	COPPER SULPHATE	15G
127.	CALCIUM NITRATE	290G
128.	COPPER NITRATE	500G
129.	CALCIUM CARBONATE	890G
130.	FERROUS SULPHATE	400G
131.	IRON CHLORIDE	397.5G
132.	LEAD NITRATE	1328G
133.	LEAD CHLORIDE	122.2G
134.	LEAD CARBONATE	585G
135.	MAGNESIUM OXIDE	262G
136.	POTASSIUM HYDROXIDE	395G
137.	POTTASIUM CARBONATE	420G
138.	POTASSIUM DICHLOMATE	465G
139.	POTASSIUM PERMANGANATE	876.1G
140.	POTASSIUM IODIDE	70G
141.	POTASSIUM IODATE	265G
142.	SODIUM HYDROXIDE	3066G
143.	SODIUM SULPHATE	1100G
144.	SODIUM THIOSULPHATE	116G
145.	SODIUM SULPHITE	293G
146.	SODIUM H. CARBONATE	500G
147.	SODIUM CHLORIDE	330G
148.	SODIUM CARBONATE	291.4G
149.	ZINC NITRATE	20G
150.	HYDROCHLORIC ACID	2305ML
151.	SULPHURIC ACID	7902.2ML
152.	NITRIC ACID	3675ML
153.	ACETIC ACID	400ML
154.	AMMONIA SOLUTION	290ML
155.	HYDROGEN PEROXIDE	3.7L
156.	ACETONE	470ML
157.	MELEIC ACID	580G
158.	OXALIC ACID	675G
159.	PHENOPHTHALIN INDICATOR	3300ML
160.	IODINE SOLUTION	2700ML

161.	MYTHL ORANGE	1900ML
162.	UNIVERSAL INDICATOR	840ML
163.	BENEDICTS SOLUTION	1L
164.	IRON METAL	400GM
165.	ZINC POWDER	360GM
166.	COPPER METAL TURNINGS	200GM
167.	CALCIUM METAL	100GM
168.	SODIUM METAL	12G
169.	STARCH POWDER	315GM
170.	ETHANOL	2300ML
171.	GLYCELINE	1200ML
172.	SODIUM HYDROGEN CARBONATE	476ML
173.	BOILING TUBECORKS	30PCS
174.	PLAIN MIRRORS	20PCS
175.	WATCH GLASS	50PCS
176.	WOODEN BLOCKS	20 PCS
177.	PLASTACINE	2 ROLLS
178.	COPPERWIRE ROLLS	2 ROLLS
179.	DCPIP	10G
180.	BEAKERS 50ML	200PCS
181.	IRON POWDER	500GM

**GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
PREPAID FEES FOR THE PERIOD ENDED 30TH JUNE, 2021**

2ATHI		
1655	Rahab Wanjiru Mugo	450.00
1667	John Kinyua Mburu	2,000.00
1719	Stella Njeri Njoki	5,450.00
1745	Sospeter Ngugi Muthuku	2,500.00
1752	John Kiriko Njuguna	3,500.00
1755	John Njuguna Njuguna	1,000.00
1756	John Waweru Ndura	8,450.00
1757	Harun Gachara Njoka	5,500.00
1765	Michael Karanja Wangui	7,700.00
1767	Joseph Muchina Waithira	4,000.00
40,550.00		
2TANA		
1652	Grace Nungari Muigai	4,000.00
1662	Margaret Mumbi Gitau	1,295.00
1721	John Gichiri Macharia	1,000.00
1740	Asaph Wainaina Chege	1,400.00
1747	Judy Wanjugu Mumbi	3,050.00
1760	Joseph Ndung'u Wangui	350.00
1901	Daniel Wanjohi Kamau	4,000.00
15,095.00		
3RUFUJI		
1445	Peter Wanyoike Kang'ethe	10,100.00
1474	Simon Kamau	6,100.00
1547	Esther Nandala Muroni	500.00
1595	Grace Wanjiku Njeri	300.00
17,000.00		
3WALA		
1401	John Kamau Gakuru	6,100.00
1642	Molly Wanjiru	1,500.00
1751	Hannah Nduta Ndogo	1,000.00
8,600.00		
4LIMPOPO		
1295	Ann Mumbi Kombo	1,200.00
1404	Pauline Wambui Njoki	3,000.00
1448	Catherine Wambui Kamau	2,200.00
1468	Obadiah Mwaniki Mukora	3,000.00
1503	Francis Mwaura Kiarie	6,000.00
1505	Joakim Nyaga Macharia	10,078.00
1770	HERMAN NJOROGE	3,000.00
28,478.00		
4VOLTA		
1300	Ann Wairimu Kageche	3,002.00
1335	Kelvin Muiruri	900.00
1380	Sharon Njeri Nduta	3,000.00
1384	Ann Muthoni Njuguna	3,000.00
1484	Simon Ng'ang'a Muiruri	250.00
1486	Eunice Warigia Gakure	3,000.00
1501	Marion Wanjiku Ngugi	3,000.00
1502	James Maina Njau	5,808.00
1504	Teresiah Wanjiku Thuku	268.00
1777	Evans Kabogo Njuguna	6,000.00
28,228.00		137,951.00
137,951.00		
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