

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 FEB 2025

DAY:
Wed

**REPORT
OF**

Hon. Sameel
Chepkong'a
M. Mudd

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

KANGUBIRI GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

NYERI COUNTY

Revised 30th June 2023.



KANGUBIRI GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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Table of Contents

Page

1. Acronyms and Glossary of Terms.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility.....	xv
5. Report Of The Independent Auditors (<i>To be attached</i>).....	xvi
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
7. Statement of Assets and Liabilities As At 30 th June 2023.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	4
10. Significant Accounting Policies	8
11. Notes To The Financial Statements.....	10
12. Annexes.....	20

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year

2. 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 in **Nyeri County, Tetu Sub-County**.

The school was registered in **March (06)/2019** under registration number **19SOO300134** and is currently categorized as an **Extra-county public school** public school established, owned or operated by the Government.

The school is a day/boarding school and had **1230** number of students as at *30th June 2023*. It has **6** streams and **50** teachers of which **8** 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	Mr.Elijah Nguyo	Chairman/ Rep Sponsor	05/2022
2	Mrs Rahel .G.Makena	Secretary - Principal	02/2023
3	Mr.Joseph Wachira Nderitu	Member – Rep Parents/Local community	05/2022
4	Mrs.Mary Wanjugu Wang'ombe	Member – Rep Parents/Local community	05/2022
5	Mr. Geoffrey Kinyua Mwai	Member – Rep Parents/Local community	05/2022
6	Ms. Caroline Nyambura Mugo	Member – Rep Parents/Local community	05/2022
7	Dr. Lois Wagana Muriithi	Member – Rep Sponsor	05/2022
8	Mr. Peter Kelvin Kihato	Member – Parents/Local community	05/2022
9	Mr Ben Ng'arua	Member – Rep Parents/Local community	05/2022
10	Mrs Alice Wakonyu Kamau	Member - Rep Teachers	05/2022
11	Ms.Joyce Wambui Kabacho	Member – Rep Parents/Local community	05/2022
12	Mr.Dadson Ndegwa Kuira	Member – Rep Sponsor	05/2022
13	Dr. Ronald Gaita Mathaai	Member – Rep Special Interest group	05/2022
14	Mr. Wahome Gikonyo	Member – Rep CEB	05/2022
15	Mr.Julius Nderitu Njaramba	Member – Rep persons with special needs	05/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr.Elijah Karitu Nguyo Mrs Rahel.G.Makena Mrs.Mary Wang'ombe Mr. Geoffrey Kinyua Mwai Mr.Joseph Wachira Nderitu	Chairman Secretary Member Member Member	7 out of 3
2	Audit Committee	Dr. Lois Wagana Muriithi Mrs Rahel.G.Makena Mr. Geoffrey Kinyua Mwai Mrs.Mary Wang'ombe Mr Alice Wakonyu Kamau	Chairperson Secretary Member Member Member	1 out of 3
3	Finance,procurement and general purposes Committee	Ms. Caroline Nyambura Mugo Mrs Rahel.G.Makena Mr.Joseph Wachira Nderitu Mr.Dadson Ndegwa Kuiru Mr Ben Ng'arua	Chairperson Secretary Member Member Member Member	2 out of 3
4	Academic Committee	Mrs.Mary Wang'ombe	Chairperson	

		Mrs Rahel.G.Makena Mr. Peter Kelvin Kihato Mr.Julius Nderitu Njaramba Mr. Geoffrey Kinyua Mwai Ms.Joyce Wambui Kabacho	Secretary Member Member Member	4 out of 3
5	School infrastructure committee (SIC)	Ms. Caroline Nyambura Mugo Mrs. Rosemary Magu Mr.Joseph Wachira Nderitu Dr. Ronald Gaita Mathaai Mr. Geoffrey Kinyua Mwai Mrs Rahel.G.Makena	Chairperson Secretary Member Member Member	7 out of 3
6	Discipline and welfare Committee	Mr.Julius Nderitu Njaramba Mrs Rahel.G.Makena Mr. Wahome Gikonyo Mr. Peter Kelvin Kihato Mrs Alice Wakonyu Kamau	Chairperson Secretary Member Member	1 out of 3
7	Strategic committee	Ms. Caroline Nyambura Mugo Mrs Rahel.G.Makena Mrs.Mary Wang'ombe Mr.Julius Nderitu Njaramba	Chairman Secretary Member Member	1 out of 3

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Rahel G. Makena	336374
2	Deputy Principal-Administration	Doris Makena Mwiti	352752
3	Deputy Principal-Academics	Rose Wangari Magu	347654
4	Bursar	Patrick Wanjohi Kimaru	22616763

(e) Schools contacts

Post Office Box: 1794-10100; Nyeri
Mobile Number: 0724535690
E-mail: kangubirighigh@gmail.com
Website: www.kangubirigirls.sc.ke/

(f) School Bankers

The school operated 5 numbers of bank accounts and 1 Pay bill number as follows:

1. Name of Bank: KCB
Branch: Nyeri
Account Number: 1101881062
2. Name of Bank: Equity Bank
Branch: Nyeri
Account Number: 0110274186222
3. Name of Bank: KCB
Branch: Nyeri
Account Number: 1101891637
4. Name of Bank: KCB
Branch: Nyeri
Account Number: 1101889055
5. Name of Bank: KCB
Branch: Nyeri
Account Number: 1275024971
6. MPESA Pay Bill No.: Business Number: 522123,
Account Number: 35218K
Attached to bank account 1101881062

(g) Independent Auditors

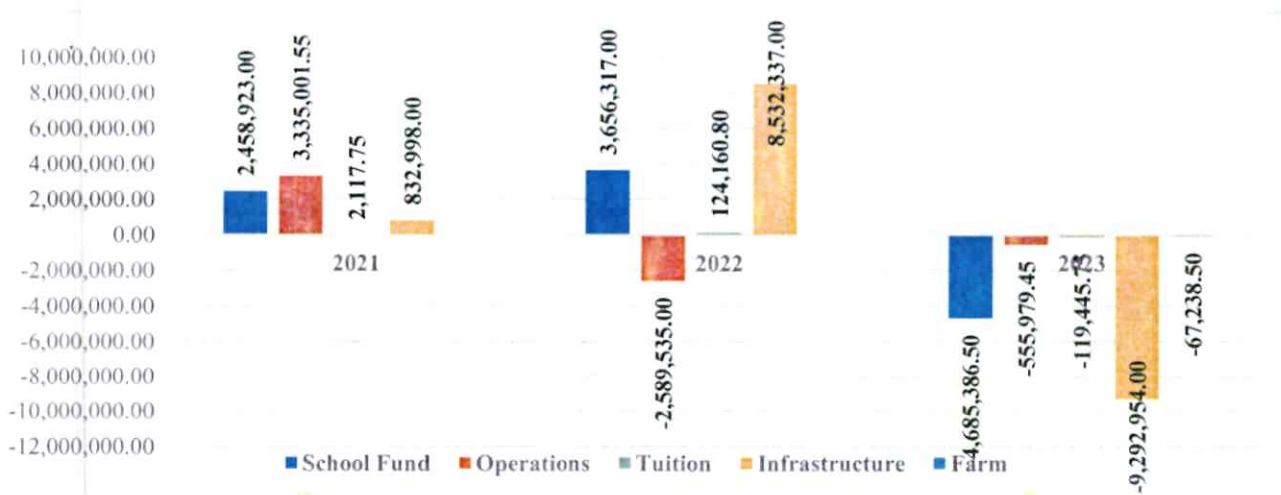
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. 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:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2023	2022	2021
		KSHS	KSHS	Kshs
1	School Fund Account	(4,685,387.00)	3,656,317.00	2,458,923.00
2	Operations Account	(555,979.00)	(2,589,535.00)	3,335,002.00
3	Tuition Account	(119,446.00)	124,161.00	2,118.00
4	Infrastructure Account	(9,292,954.00)	8,532,337.00	832,998.00
5	Farm Account	(67,238.00)		-
	TOTAL	(14,721,004.00)	9,723,280.00	5,796,043.00
	Increase/Decrease	(24,444,284.00)	3,927,238.00	3,365,155.00



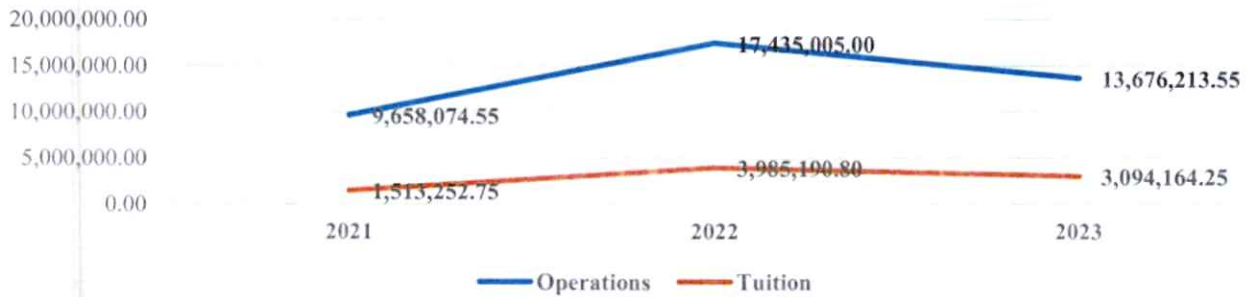
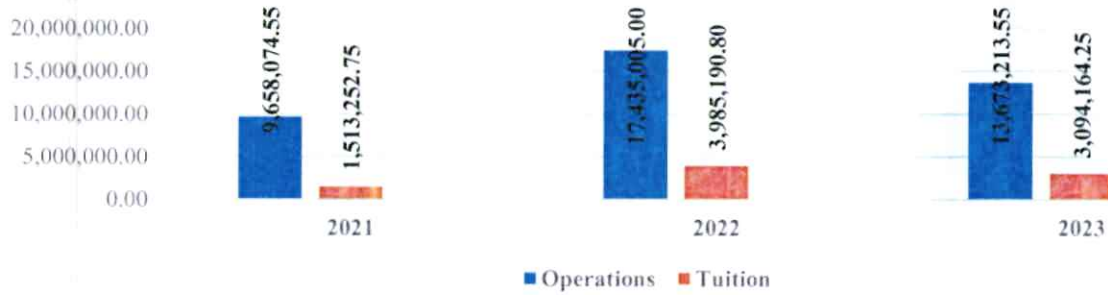
The surplus for the year 2021 increased by Kshs 3,265,154.00 from 2020 which was attributed by Less expenditure during that year.

The surplus for the year 2022 increased by Kshs 3,927,238.00 from a surplus of Kshs 3,365,154.05 in the year 2021 due to the normal accounting period of 12 months. The year 2023 recorded the highest deficit kshs (24,444,284) due to dormitory project construction kshs 15,340,620.00 and high inflation.

KANGUBIRI GIRLS' HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2023	2022	2021
		KSHS	KSHS	KSHS
1	Operations Account	13,673,213.55	17,435,005.00	9,658,074.55
2	Tuition Account	3,094,164.25	3,985,190.80	1,513,252.75
	Total	16,767,377.80	21,420,195.80	11,171,327.30
	Increase/Decrease	(4,652,818.00)	10,248,868.50	(5,056,636.70)
	No of Students	1230	1144	1144
	Ratio of Capitation per student	1:13,632.00	1:18,724.00	1:9,765.00

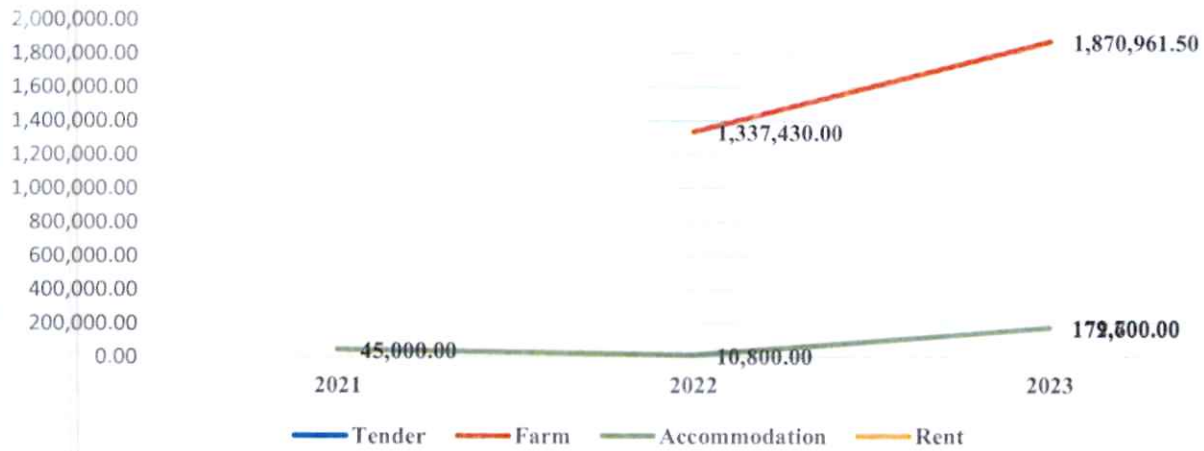
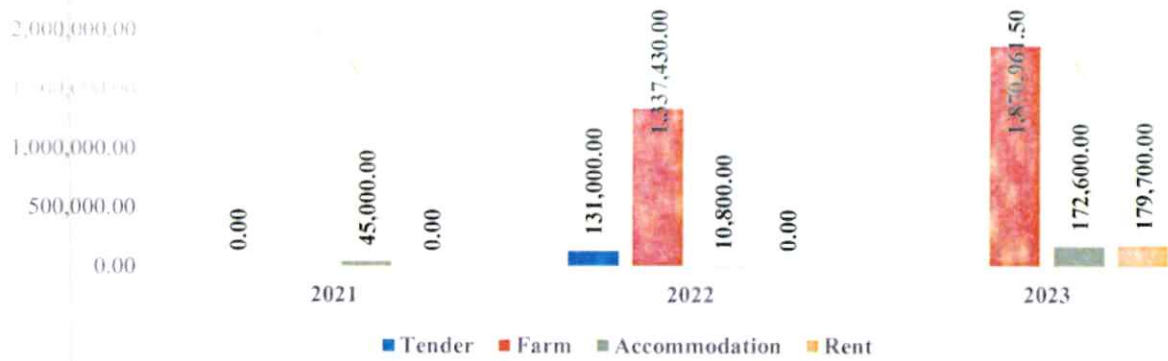


The capitation grant for the financial year 2022 was Kshs 21,420,196.00 as compared to Kshs 11,171,327.00 in the financial year 2021 representing an increase of Kshs 10,248,869.00. The capitation grant for the financial year 2023 decreased by kshs 4,652,818.00

OVERVIEW OF NET GROWTH OF OTHER INCOME(S) (Note 21)				
SNO	ACCOUNTS	2023	2022	2021
		KSHS	KSHS	KSHS
1	Tender		131,000.00	-
2	Farm	1,870,962.00	1,337,430.00	-
3	Accommodation	172,600.00	10,800.00	45,000.00
4	Rent	179,700.00		-
	Total	2,223,262.00	1,479,230.00	45,000.00
	Increase/Decrease	744,032.00	1,434,230.00	(785,700.00)

KANGUBIRI GIRLS' HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023



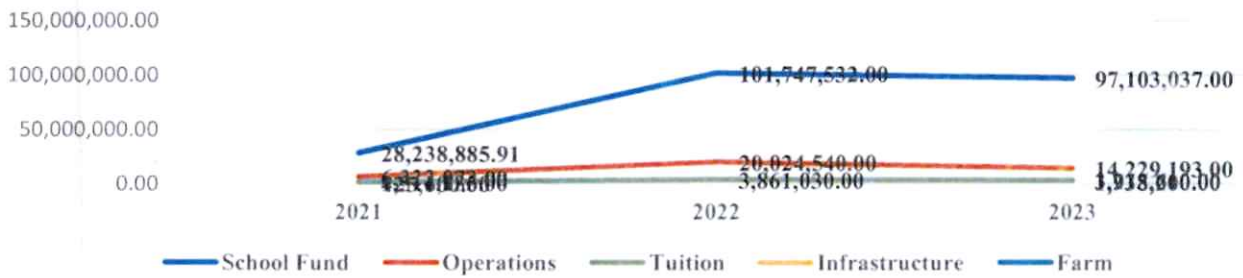
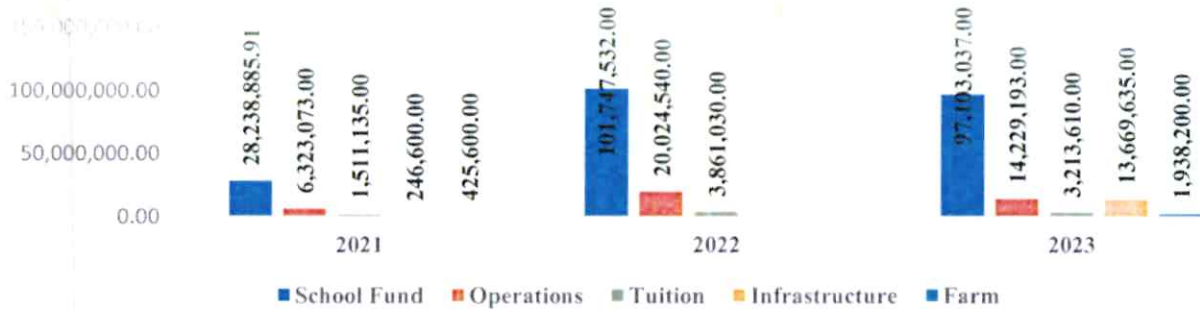
Trend over the Last Three Years

The net growth of other income generating activities for the financial year 2022 was Kshs 1,479,230.00 as compared to Kshs 45,000.00 in the half financial year 2021 which represent an increase of 1,434,230.00.

Financial year 2021 was affected by the Covid-19 pandemic which hindered the accommodation of students from other schools and non-locals whenever they had educational conferences. 2023 had an increase of kshs 744,032.00.

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2023	2022	2021
		KSHS	KSHS	Kshs
1	School Fund Account	97,103,037.00	101,747,532.00	28,238,886.00
2	Operations Account	14,229,193.00	20,024,540.00	6,323,073.00
3	Tuition Account	3,213,610.00	3,861,030.00	1,511,135.00
4	Infrastructure Account	13,669,635.00	-	246,600.00
5	Farm Account	1,938,200.00		425,600.00
	Total	130,153,675.00	125,633,102.00	36,745,294.00
	Increase/Decrease	4,520,573.00	88,887,808.00	(32,515,116.00)

Trend over the Last Three Years



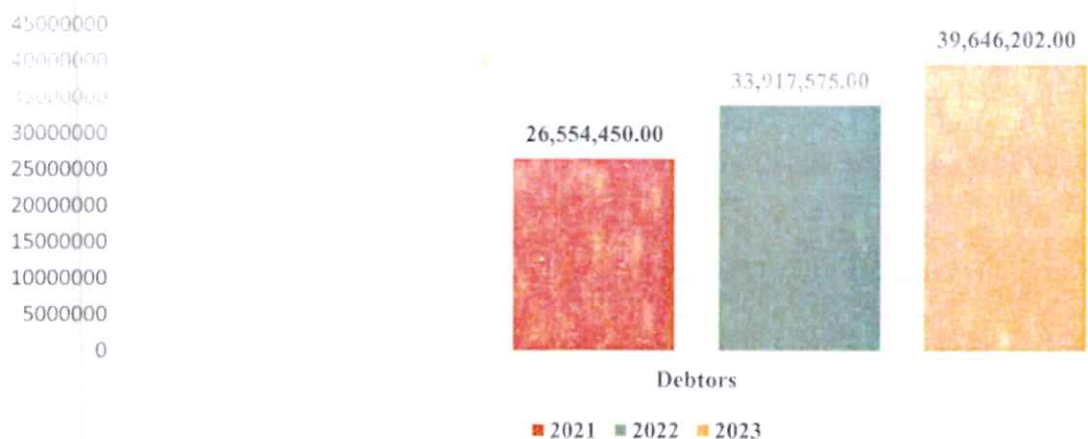
In the financial year 2022 shows an increase of growth in expenditure which has resulted from the current year covering a period of 12 months. 2023 the expenditure increased as a result of one storey dormitory construction at kshs 15,340,620.00.

MOVEMENT OF DEBTORS OF THE SCHOOL				
SNO	ACCOUNTS	2023	2022	2021
I	School Fund Account	kshs	kshs	KSHS
a	Debtors	39,646,202.00	33,917,575.00	26,554,450.00
	Total	39,646,202.00	33,917,575.00	26,554,450.00
	Increase/Decrease	5,728,627.00	7,363,126.00	(942,376.00)

Trend over the Last Three Years

KANGUBIRI GIRLS' HIGH SCHOOL

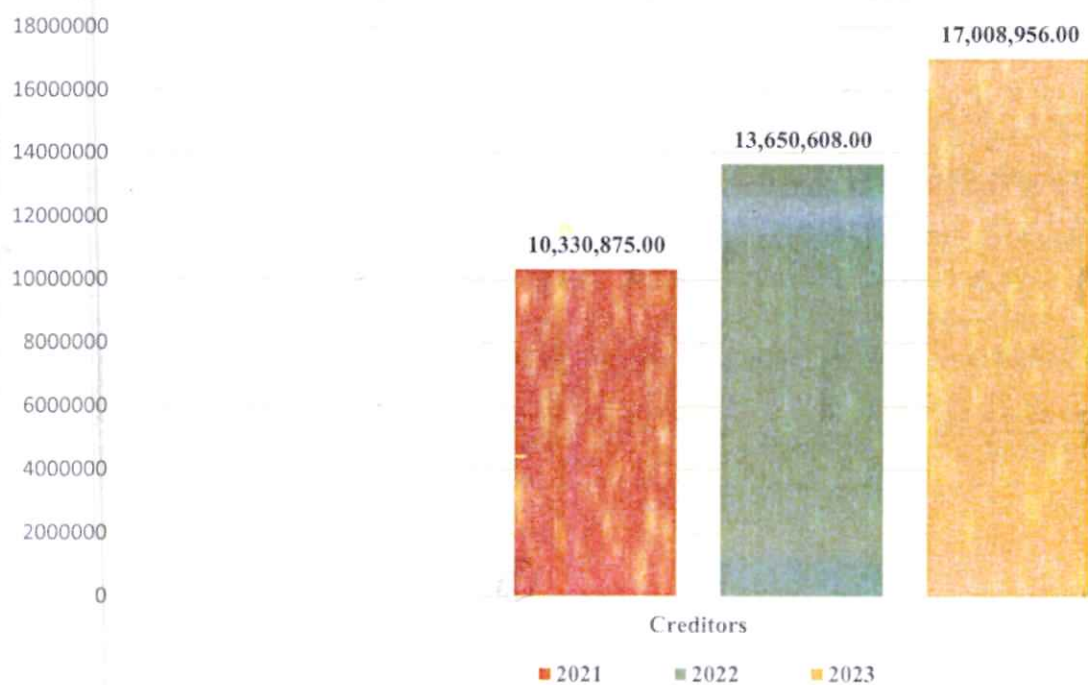
Annual Report and Financial Statements For the year ended 30th June 2023



Total debtors as at 30th June 2023 increased by Kshs 5,728,627.00 compared to Kshs 33,917,575.00 as at the end of the financial year 2022. Which reflected cumulative fees arrears for 5 years.

MOVEMENT OF CREDITORS OF THE SCHOOL				
SNO	ACCOUNTS	2023	2022	2021
1	School Fund Account	kshs	kshs	KSHS
a	Creditors	17,008,956.00	13,650,608.00	10,330,875.00
	Total	17,008,956.00	13,650,608.00	10,330,875.00
	Increase/Decrease	3,358,348.00	3,319,733.00	3,111,159.00

Trend over the Last Three Years



Total creditors as at 30th June 2023 increased by Kshs 3,358,348.00. The main contributors to the increase in total creditors were inflation rate.

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

b) Teacher Student ratio:

During the period between July 2022 and June 2023, the status of the teaching staff is as follows:

There are 46 teachers posted by the Teachers Service Commission and 8 recruited by the Board of Management.

Despite the ratio of teacher: student being 1:25, the school has a shortage of 10 teachers from the given CBE. This is due to subject specialisation in form 3 and 4.

c) Mean score in the year 2020, 2021 and 2022KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	284	5.485	48	16.9	8.5	A slight drop due effects of 2021 strikes which affected timely coverage of syllabus and revision.
2021	263	5.68	75	28.5	8.5	A big drop due to strikes which interfered with the timely coverage of syllabus and revision.
2020	253	6.617	252	96.0	10.8	Positive deviation of 2.0 in transition rate. The least grade was a C (11) out of 243 all qualified for middle level colleges and university.

- d)** 2020 284 students
 2021 263 students
 2022 284 students

e) Capacity of the school:

- i)** Total number of students – 1237 ÷ 12 dormitories
- ii)** 1 Dinning hall with capacity of 2200 students
- iii)** 4 laboratories for the population
- iv)** 135 toilets for the entire population.

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
One Storey Dormitory Construction	Infrastructure Fund	Finished	15,340,620.00	13,535,824.00	Completed

.....

 School Principal

PRINCIPAL
 KANGUBIRI GIRLS-HIGH SCHOOL
 P. O. Box 1794 - 10100, NYERI
 Date..... Sign.....

4. 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 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 (PSASB) 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 *Kangubiri Girls' High 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, 2023, and of the school's financial position as at that date.



.....
Name: Mr. Elijah Karitu Nguyo

Designation: Chairman, School Board of Management

Date: 23/07/24.



.....
Name: Mrs. Rahel G. Makena

Designation: School Principal & Secretary to Board of Management

Date: 23/07/24



.....
Name: Mr. Patrick W. Kimaru

Designation: Bursar

Date: 23/07/24

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KANGUBIRI GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYERI 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 Kangubiri Girls High School - Nyeri County set out on Pages 1 to 19 which comprise of the statement of assets and

liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kangubiri Girls High School - Nyeri County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Account Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.39,646,202 in respect of fees arrears as disclosed in Note 12 to the financial statements. However, included in the balance are receivables amounting to Kshs.21,684,792 which had been outstanding for more than three (3) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.21,684,792 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,094,165 and Kshs.13,673,213 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported a total of one thousand, one hundred and thirty-one (1,131) students while the enrolment records provided by the school indicated a total number of one thousand, two hundred and thirty seven (1,237) students, resulting to an unexplained variance of one hundred and six (106) students. As a result of the variances, the school was under funded by Kshs.1,571,478.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.3,094,165 and Kshs.13,673,213, respectively could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kangubiri Girls High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other

Report of the Auditor-General on Kangubiri Girls High School for the year ended 30 June, 2023 Nyeri County

ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.46,733,157 and Kshs.38,922,947 respectively, resulting to an under-funding of Kshs.7,810,210 or 17% of the budget. However, the School spent a balance of Kshs.107,760,656 against actual receipts of Kshs.38,922,947 resulting to an over-utilization of Kshs.68,837,709 or 64% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the students and further, the source of the difference over utilized was not explained.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.97,103,037 as disclosed in Note 9 to the financial statements. Included in the expenditure is an administration costs of Kshs.4,235,434 which further includes Kshs.565,400 which was transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money realized from the transfer to KESSHA amounting to Kshs.565,400 could not be confirmed.

2. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.17,008,956. However, included in the balance are trade payables balance of Kshs.7,880,204 which had been outstanding for more than three (3) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that "an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates".

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

3. Failure to Prepare School Improvement Plan

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

In the circumstances, Management was in breach of the Ministry of Education Operational Manual.

The audit was conducted in accordance with the (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

1. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.452,108,660 in respect of fixed assets which includes land with a balance of Kshs.133,200,000. However, land ownership documents were not provided for audit review.

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

2. Lack of Internal Audit Function and Audit Committee

During the year under review, the school had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the school did not benefit from the oversight role and advice from the audit committee and the internal audit function.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs) 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accruals Basis) and for maintaining effective internal control 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 control, risk management and 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 the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the School or cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 control 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 control 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 control may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 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 control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

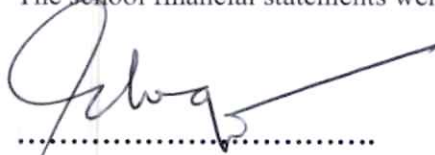
Nairobi

26 September, 2024

6. Statement of Receipts and Payments for the Year Ended 30th June 2023

Description of Vote Head	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,094,165.00	3,985,191.00
Government grants for operations	2	13,673,213.00	17,435,005.00
Government Grants for infrastructure	3	4,376,681.00	8,532,337.00
School fund income- parents' contributions	4	68,977,240.00	82,673,682.00
Miscellaneous incomes	5	23,373,172.00	22,730,167.00
Total Receipts		113,494,471.00	135,356,382.00
Payments			
Tuition	6	3,213,610.00	3,861,030.00
Operations	7	14,229,193.00	20,024,540.00
Infrastructure	8	13,669,635.00	0.00
Boarding and school fund	9	97,103,037.00	101,747,532.00
Total Payments		128,215,475.00	125,633,102.00
Surplus/Deficit		(14,721,004.00)	9,723,280.00

The school financial statements were approved on _____ 2023 and signed by:



Name: Elijah Karitu Nguyo

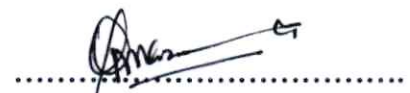
Chair BOM

Date: 23/07/24



Name: Rahel G. Makena
School Principal/ Secretary to
BOM

Date: 23/07/24



Name: Patrick W. Kimaru

Bursar

Date: 23/07/24

(Comparative FY refers to the financial year preceding the current financial year.)

7. Statement of Assets and Liabilities as At 30th June 2023

Description	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	(1,398,010.00)	13,322,994.00
Cash balances	11	25,000.00	25,000.00
Total cash and cash equivalent		(1,373,010.00)	13,347,994.00
Account's receivables	12	39,646,202.00	33,917,576.00
Total financial assets		38,273,192.00	47,265,570.00
Financial liabilities			
Accounts payables	13	(17,008,956.00)	(13,650,608.00)
Net financial assets		21,264,236.00	33,614,962.00
Represented by			
Accumulated fund b/d	15	35,985,240.00	23,891,682.00
Surplus/deficit for the year		(14,721,004.00)	9,723,280.00
Net financial position		21,264,236.00	33,614,962.00

The school's financial statements were approved on _____ 2023 and signed by:



Name: Elijah Karitu Nguyo

Chair BOM

Date: 23/07/24



Name: Rahel G. Makena

School Principal/ Secretary to BOM

Date: 23/07/24



Name: Patrick W. Kimaru

Bursar

Date: 23/07/24

(Comparative FY refers to the financial year preceding the current financial year.)

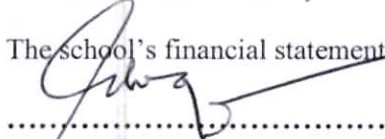
8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022 - 2023 Kshs	2021 - 2022 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	3,094,164.00	3985,191.00
Government grants for operations	2	13,673,214.00	17,435,005.00
Government grants for infrastructure	3	4,376,681.00	8,532,337.00
School fund income- parents contributions/ fees	4	68,977,240.00	82,673,682.00
Miscellaneous income	5	23,373,172.00	22,730,167.00
Total receipts		113,494,471.00	135,356,382.00
Payments			
Cash outflows for tuition	6	3,213,610.00	3,861,030.00
Cash outflows for operations	7	14,229,193.00	20,024,540.00
Cash outflows Boarding and school fund payments	9	97,103,037.00	101,747,532.00
Cash outflows for Infrastructure	8	13,669,635.00	-
Total payments		(128,215,475.00)	(125,633,102.00)
Net cash inflow/outflow from operating activities		(14,721,004.00)	9,723,280.00
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Net increase/decrease in cash and cash equivalents		(14,721,004.00)	9,723,280.00
Cash and cash equivalent at beginning of the FY		13,347,994.00	3,624,714.00
Cash and cash equivalent at end of the FY		(1,373,010.00)	13,347,994.00

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

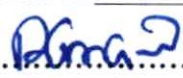
(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).

The school's financial statements were approved on _____ 2023 and signed by:

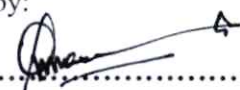

Name: **Elijah** Karitu Nguyo

Chair BOM

Date: 23/07/24


Name: **Rahel G. Makena**
School Principal/ Secretary to BOM

Date: 23/07/24


Name: **Patrick W. Kimaru**

Bursar

Date: 23/07/24

(Comparative FY refers to the financial year preceding the current financial year.)

KANGUBIRI GIRLS' HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2023

<i>Receipt/Expenses Item</i>	<i>Original Budget</i>	<i>Adjustments</i>	<i>Final Budget</i>	<i>Actual on Comparable Basis</i>	<i>% Of Utilization</i>
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Exercise Books	2,594,680.50	-	2,594,680.50	2,103,080.50	81
Laboratory Equipment	684,000.00	-	684,000.00	438,200.00	64
Internal Exams	245,800.00	-	245,800.00	122,900.00	50
Teaching / Learning Materials	671,175.00	-	671,175.00	429,983.75	64
TOTAL	4,195,655.50		4,195,655.50	3,094,164.25	
(2) Capitation Grant on Operations					
Personnel Emoluments	4,618,700.00	-	4,618,700.00	4,618,700.00	100
Repairs and Maintenance	3,418,000.00	-	3,418,000.00	3,418,000.00	100
Local Transport / Travelling	521,373.35	-	521,373.35	521,373.35	100
Electricity and Water	1,332,865.35	-	1,332,865.35	1,332,865.35	100
Insurance	245,600.00	-	245,600.00	245,600.00	100
Administration Costs	1,730,687.35	-	1,730,687.35	1,730,687.35	100
Activity	674,987.50	-	674,987.50	674,987.50	100
Infrastructure Account	1,131,000.00	-	1,131,000.00	1,131,000.00	100
TOTAL	13,673,213.55		13,673,213.55	13,613,213.55	
3) FDSE for infrastructure					
Transition Infrastructure Grants	4,376,000.00	-	4,376,000.00	4,376,681.00	100

Annual Report and Financial Statements For the year ended 30th June 2023

<i>Receipt/Expenses Item</i>	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>(4) Fees Charged on Parents</i>					
Personnel Emoluments	11,766,360.00	-	11,766,360.00	8,776,376.00	74
Repairs and Maintenance	3,571,200.00	-	3,571,200.00	4,790,293.00	134
Local Transport / Travelling	3,393,029.00	-	3,393,029.00	2,414,859.00	71
Electricity and Water	3,696,620.00	-	3,696,620.00	5,981,013.00	161
Administration Costs	4,235,434.00	-	4,235,434.00	3,153,535.00	74
Activity	2,013,560.00	-	2,013,560.00	599,775.00	29
SMASSE				4,537,400.00	
Academic Prog	4,960,000.00	-	4,960,000.00	2,225,508.00	44
Fee on Boarding Equipment and Stores	41,773,157.00	-	41,773,157.00	34,474,177.00	82
<i>5) Miscellaneous Income</i>					
Rent income				179,700.00	
Income from Farming Activities				1,870,961.50	
Fee for Hire of Ground and Equipment				172,600.00	
Total Income	46,733,157.00		46,733,157.00	38,922,946.55	
<i>(6) Expenditure for Tuition</i>					
Reference Materials				39,360.00	
Exercise Books	2,594,680.50	-	2,594,680.50	2,377,640.00	91
Laboratory Equipment	684,000.00	-	684,000.00	293,900.00	42
Internal Exams	245,800.00	-	245,800.00	135,000.00	54
Teaching / Learning Materials	671,175.00	-	671,175.00	365,100.00	54
Bank Charges				2,610.00	

KANGUBIRI GIRLS' HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

<i>Receipt/Expenses Item</i>	<i>Original Budget</i>	<i>Adjustments</i>	<i>Final Budget</i>	<i>Actual on Comparable Basis</i>	<i>% Of Utilization</i>
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure for Operations					
Personnel Emoluments	4,618,700.00	-	4,618,700.00	5,185,321.00	112
Repairs, Maintenance & Improvements	3,418,000.00	-	3,418,000.00	293,000.00	8
Local Transport / Travelling	521,373.35	-	521,373.35	460,320.00	88
Electricity, Water and Conservancy	1,332,865.35	-	1,332,865.35	1,982,707.00	148
Medical				328,200.00	-
Administration Costs	1,730,687.35	-	1,730,687.35	1,283,645.00	74
Activity Expenses	674,987.50	-	674,987.50	320,000.00	47
Infrastructure Account	1,131,000.00	-	1,131,000.00	4,376,000.00	386
(8) Expenditure For infrastructure					
Construction of a Dormitory	4,376,000.00	-	4,376,000.00	13,664,505.00	312
Bank charges				5,130.00	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	11,766,360.00	-	11,766,360.00	10,691,618.00	90
Repairs, Maintenance and Improvements	3,571,200.00	-	3,571,200.00	2,619,915.00	73
Local Transport / Travelling	3,393,029.00	-	3,393,029.00	3,494,689.00	102
Electricity, Water and Conservancy	3,696,620.00	-	3,696,620.00	3,689,547.00	99
Medical Expenses	608,100.00	-	608,100.00	408,462.00	-
Administration Costs	4,235,434.00	-	4,235,434.00	4,235,434.00	100

<i>Receipt/Expenses Item</i>	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	2,013,560.00	-	2,013,560.00	2,013,560.00	100
Gratuity	2,661,620.00	-	2,661,620.00	2,144,143.00	80
Academic Programme	4,960,000.00	-	4,960,000.00	2,225,508.00	44
Boarding Equipment and Stores	41,773,157.00	-	41,773,157.00	38,935,083.00	93
Expenses from Farming Activities		-	-	1,938,200.00	-
Tender Expenses		-	-	82,976.00	-
SMASSE	360,000.00	-	360,000.00	4,169,083.00	-
Totals	101,038,349.10	0.00	101,038,349.10	107,760,656	129

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

- i. 129%
- ii. Overutilization due to construction of one storey dormitory at cost of kshs. 15,340,620.00

10. 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 school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2023.

11. Notes to the Financial Statements**1 Government Grants for Tuition**

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Chalk	-	11,440.00
Exercise Books	2,103,080.00	1,986,662.00
Laboratory Equipment	438,200.00	1,345,307.00
Internal Exams	122,900.00	22,880.00
Teaching / Learning Materials	429,984.00	618,902.00
Total	3,094,164.00	3,985,191.00

2 Government Grants for Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	4,618,700.00	5,516,918.00
Repairs and Maintenance	3,418,000.00	6,235,750.00
Local Transport / Travelling	521,373.00	1,180,936.00
Electricity and Water	1,332,865.00	2,328,172.00
Insurance	245,600.00	-
Administration Costs	1,730,687.00	1,707,665.00
Activity	674,988.00	224,964.00
Medical	-	240,600.00
Infrastructure	1,131,000.00	-
Total	13,673,214.00	17,435,005.00

3 Government Grants for infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Transition infrastructure grants	4,376,681.00	8,532,337.00
Total	4,376,681.00	8,532,337.00

4 School Fund Income -Parents Contribution/Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel emoluments	8,776,376.00	11,367,790.00
Repairs and maintenance	4,790,293.00	4,965,566.00

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Local transport / travelling	2,414,859.00	3,268,517.00
Electricity and water	5,981,013.00	8,362,610.00
Arrears	5,933,749.00	1,711,816.00
Administration costs	3,153,535.00	3,666,661.00
Activity	599,775.00	670,194.00
Fee on Boarding Equipment and stores	34,474,177.00	48,660,528.00
Academic Programme	2,853,463.00	-
Total	68,977,240.00	82,673,682.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Rent Income	179,700.00	-
Income from Farming Activities	-	-
SMASSE	4,537,400.00	-
Tender	-	131,000.00
Uniform	2,122,730.00	14,281,514.00
Fee for Hire of Ground and Equipment	172,600.00	10,800.00
Bursary	828,913.00	2,786,545.00
Prepayments	4,695,448.00	2,890,518.00
Pocket money	410.00	1,171,880.00
Bank interest	-	7,080.00
Salary Advance	-	113,400.00
Farm	1,870,962.00	1,337,430.00
Savings Account	8,965,009.00	
Total	23,373,172.00	22,730,167.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Exercise Books	2,377,640.00	670,000.00
Textbooks	-	-
Reference materials	39,360.00	12,900.00
Laboratory Equipment	293,900.00	2,175,030.00
Teaching / Learning Materials	365,100.00	901,050.00
Exams and Assessment	135,000.00	100,000.00
Teachers Guides	-	-
Bank Charges	2,610.00	2,050.00
Others (<i>specify</i>)	-	-
Total	3,213,610.00	3,861,030.00

7 Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	5,185,321.00	6,843,406.00
Service Gratuity	-	157,076.00
Administration Cost	1,283,645.00	834,170.00
Repairs and Maintenance & Improvements	293,000.00	1,970,025.00
Local Transport / Travelling	460,320.00	271,021.00
Electricity and Water	1,982,707.00	2,514,600.00
Medical	328,200.00	114,545.00
Activity Expenses	320,000.00	403,360.00
Insurance Cost	-	-
Infrastructure	4,376,000.00	6,916,337.00
Total	14,229,193.00	20,024,540.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Construction of dormitory	13,669,635.00	-
Total	13,669,635.00	-

9 Boarding and School Fund

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Personnel Emoluments	10,691,360.00	9,402,661.00
Service Gratuity	2,144,143.00	805,014.00
Repairs and Maintenance & Improvements	2,619,915.00	5,541,076.00
Local Transport / Travelling	3,494,947.00	2,727,505.00
Electricity and Water	3,689,547.00	3,831,310.00
Medical Expenses	408,462.00	646,781.00
Administration Costs	4,235,434.00	7,081,795.00
Activity	2,013,560.00	1,642,870.00
Farm	1,938,200.00	1,456,960.00
Sundry Creditors	6,733,870.00	11,404,942.00
Fee on Boarding Equipment and Stores	38,935,082.50	36,918,094.00
Uniform	1,544,000.00	11,065,440.00
SMASSE	4,169,083.00	-
Tender Forms	82,976.00	14,000.00
Academic Programme	2,225,508.00	-
Prepayments	1,562,117.00	5,137,259.00
Refund	82,509.00	-
Bursary	828,913.00	2,786,545.00
Pocket Money	-	1,171,880.00
Salary Advance	-	113,400.00
Savings Account	9,703,410.00	
Total	97,103,037.00	101,747,532.00.00

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022 - 2023	2021 - 2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	KCB 1101889055	7,386.50	126,832.25
Operations Account	Active	KCB 1101891637	195,738.05	751,717.50
School Fund Account/Boarding	Active	KCB 1101881062	(2,402,916.91)	2,846,255.54
Savings Account	Active	Equity 0110274186222	738,401.00	241,853.55
Infrastructure Account	Active	KCB 1275024971	63,381.00	9,356,335.00
Total			(1,398,010.00)	13,322,994.00

11 Cash in Hand

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Notes and Coins	25,000.00	25,000.00
Total	25,000.00	25,000.00

Notes to the Financial Statements (continued)

12 Accounts Receivable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Fees Arrears	39,646,202.00	33,917,576.00
Total	39,646,202.00	33,917,576.00

13 A. Ageing Analysis of Accounts Receivable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	FY 2023	% of the total	Comparative FY	% of the total
Less than 1 year	11,662,375.00	29%	9,074,832.00	27%
Between 1- 2 years	3,141,083.00	8%	3,157,952.00	9%
Between 2-3 years	3,157,952.00	8%	8,938,981.00	27%
Over 3 years	21,684,792.00	55%	12,745,811.00	37%
Total (should tie to note 13 a)	39,646,202.00	100%	33,917,576.00	100%

13 B. Accounts Payable

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	15,880,204.00	12,875,160.00
Prepaid Fees	1,128,752.00	775,448.00
Total	17,008,956.00	13,650,608.00

Notes to the Financial Statements (continued)

14. Ageing Analysis of Accounts Payable

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	11,029,604.00	68%	12,875,160.00	100%
Between 1- 2 years	4,850,600.00	32%	-	%
Between 2-3 years	0	%	-	%
Over 3 years	0	%	-	%
Total (should tie to note 14)	15,880,204.00	100%	12,875,160.00	100%

15 Fund Balance Brought Forward

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Bank Balances	13,322,994.00		3,604,714.04	
Cash Balances	25,000.00		20,000.00	
Receivables	39,646,202.00		33,917,575.50	
Payables	(17,008,956.00)		(13,650,608.00)	
Total	35,985,240.00		23,891,681.54	

Other important disclosure notes

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Gratuity	707,080.00	2,212,970.00
Total	707,080.00	2,212,970.00

17 Biological assets

Description	Numbers	2022 - 2023	2021 - 2022
		Kshs	Kshs
Cattle	5	400,000.000	
Pigs	28	640,000.00	205,000.00
Trees	2000	6,000,000.00	240,000.00
Total		7,640,000.00	445,000.00

Other important disclosure notes

18 Stock/ Inventory

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Food stuffs	944,200.00	1,192,920.00
Lab consumables	270,500.00	150,750.00
Farm produce		
Medication	34,700.00	23,400.00
Construction Materials	50,500.00	120,500.00
Others (specify)	-	-
	1,299,900.00	1,487,570.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

19 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)



Sign and Date 23/07/24.
Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of Buildings						
1. PAMAR CIVIL & BUILDING CONTRACTORS LTD	15,340,620.00	10.09.2022	13,535,824.00	1,804,796.00		
2. ROSJO SUPPLIES & CONSTRUCTION WORKS LTD (RENOVATIONS)	2,488,060.00	3.05.2020		2,488,060.00		
Sub-Total	17,828,680.00			4,292,856.00		
Supply of Goods						
3. WEAVER BIRD GARMENT LTD	2,354,040.00	17.05.2022		2,354,040.00		
4. TSALACK INVESTMENTS	567,050.00	18.10.2022		567,050.00		
5. CLIEWALITE VENTURE	25,000.00	08.11.2022		25,000.00		
6. ORIENT PUBLISHERS	830,040.00	22.08.2022		830,040.00		
7. IRERI VENTURE	8,500.00	09.06.2022		8,500.00		
8. PECY UNIFORM	470,500.00	10.01.2023	200,000.00	270,500.00		
9. ELIZABETH MUTHONI MWANGI	452,966.00	05.06.2023		452,966.00		

KANGUBIRI GIRLS' HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
10. NGEWA STORES	1,206,000.00	24.04.2023		1,206,000.00		
11. JACQWA ENTERPRISES	1,805,700.00	18.05.2023		1,805,700.00		
12. INTELLECT BOOKSHOP	895,950.00	14.02.2023		895,950.00		
13. OPTTUM CHEM ENTERPRISES LTD	109,680.00	08.05.2023		109,680.00		
14. OTHAYA CHEMIST	377,265.00	13.05.2023		377,265.00		
15. KINGS PAPER WORK	195,600.00	20.04.2023		195,600.00		
16. WAHUMA TRADERS	299,745.00	10.06.2023		299,745.00		
17. TIMOTHY WAMBUGU WANGUI	12,900.00	01.06.2023		12,900.00		
18. COPY CAT	69,379.00	29.06.2023		69,379.00		
19. PLENITUDE ENTERPRISES	37,500.00	23.06.2023		37,500.00		
20. JEWANGI ENTERPRISES	61,500.00	05.01.2023		61,500.00		
21. PAM COMPLEX HARDWARE	607,925.00	10.03.2023		607,925.00		
Sub-Total	10,387,240.00			10,187,240.00		
Supply of Services						
22. PHORMAX ENTERPRISES	12,800.00	14.03.2023		12,800.00		
23. COUNTRY VET	45,050.00	13.12.2023		45,050.00		
24. FAITHWOKS LTD	25,500.00	01.03.2023		25,500.00		
25. CIC INSURANCE	205,621.00	25.05.2023		205,621.00		
24. COMPHO AFRICA LTD	375,000.00	20.01.2023		375,000.00		

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
26. LANES ENTERPRISES LTD	159,400.00	28.03.2023		159,400.00		
27. SONAZI INVESTMENTS	98,000.00	02.03.2023		98,000.00		
28. ALLPET SERVICES	27,500.00	02.09.2023		27,500.00		
29. ROSA GLASS MART	47,195.00	04.01.2023		47,195.00		
30. HYBRID AUTO SPARES SERVICES	404,042.00	01.06.2023		404,042.00		
Sub-Total	1,400,108.00			1,400,108.00		
Grand Total				15,880,204.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	133,200,000.00	-	-	133,200,000.00
Buildings And Structures	148,100,000.00	15,340,620.00	-	163,440,620.00
Motor Vehicles	4,895,000.00	-	-	4,895,000.00
Office Equipment, Furniture And Fittings	36,139,000.00	-	-	36,139,000.00
Textbooks	92,444,000.00	830,040.00	-	93,274,040.00
ICT Equipment	5,385,000.00	-	-	5,385,000.00
Tools And Apparatus	11,500,000.00	-	-	11,500,000.00
Generator 80KVA	3,500,000.00	-	-	3,500,000.00
Intangible Assets- Soft Ware	775,000.00	-	-	775,000.00
Total	435,938,000.00	16,170,660.00	-	452,108,660.00

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



KANGUBIRI GIRLS' HIGH SCHOOL
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 P.O Box 1794 10100 NYERI
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 kangubirighigh@gmail.com

CUMULATIVE TRIAL BALANCE YEAR: 2022_2023
SUB: ACC :MAIN ACCOUNT PERIOD ENDING:30 Jun 2023

VC	FOLIO NO	EXPECTED INCOME	DEBIT(Dr)	CREDIT(Cr)	BAL(BUDGET-DEBIT)	%SPENT
Opening Balance						
Cash				25,000.00		
Bank				3,088,109.09		
ACADEMIC PROG	1	4,960,000	2,225,508.00	2,853,463.00	2,734,492.00	44.87%
ACTIVITY	2	2,013,560	2,013,560.00	599,775.00	0.00	100.00%
ADMIN COST	3	4,235,434	4,235,434.00	3,153,535.00	0.00	100.00%
ARR	4	9,074,832		5,933,749.00	9,074,832.00	0.00%
BES	5	41,773,157	38,935,082.50	34,474,177.00	2,838,074.50	93.21%
E.	6	3,696,620	3,689,547.00	5,981,013.00	7,073.00	99.81%
L.T.T	7	3,393,029	3,393,029.00	2,414,859.00	0.00	100.00%
MEDICAL	8		408,462.00			
P.	9	11,766,360	10,691,618.00	8,776,376.00	1,074,742.00	90.87%
PRE	10	1,792,639	1,562,117.00	4,695,448.00	230,522.00	87.14%
R.	11	3,571,200	2,619,915.00	4,790,293.00	951,285.00	73.36%
REJND	12	89,151	82,509.00		6,642.00	92.55%
UNIFORM	13	2,475,000	1,544,000.00	2,122,730.00	931,000.00	62.38%
BUSARY	14		828,913.00	828,913.00		
CREDITORS	15	(12,875,160)	6,733,870.00			
FARM	16		1,938,200.00	1,870,961.50		
GRATUITY	17	2,661,620	2,144,143.00			
LTI	18		101,660.00			
POCKET MONEY	19		809,090.00	809,500.00		
SALARY ADVANCE	20		30,000.00	30,000.00		
SAVING ACCOUNT-EQUITY BANK	21		9,703,410.00	8,965,009.00		
SMASSE	22		4,169,083.00	4,537,400.00		
TENDER FORMS	23		82,976.00			
ACCOMODATION	24			172,600.00		
HS	25			179,700.00		
Closing Balance						
Cash			25,000.00			
Bank			-1,664,515.91			
TOTAL		78,627,442	96,302,610.59	96,302,610.59	17,848,662.50	

KANGUBIRI GIRLS HIGH SCHOOL
 SCHOOL FUND ACCOUNT
 BANK RECONCILIATION FOR THE MONTH ENDED 30th JUNE,2023

				Ksh.	Ksh
Balance as per the Cash Book					(1,664,515.91)
ADD: CREDITED					1,241,292.94
Unpresented Cheque					
009629					742,600.00
000478					644,000.00
009631					900,000.00
009632					33,000.00
000477					7,800.00
Balance as per the Bank Statement:					1,904,177.03

KANGUBIRI GIRLS' HIGH SCHOOL

P.O. BOX 1794, NYERI. TELNOS: 061-2030461/2031073

CASH SURVEY:

AS AT 30.06.23

		<u>KSH.</u>	<u>KSH.</u>
<u>CHEQUES:</u>	=	_____	
<u>MONEY ORDER:</u>	=	_____	
<u>NOTES:</u>	- 1000 X 25 =	<u>25000</u>	
	- 500 X =	_____	
	- 200 X =	_____	
	- 100 X =	_____	
	- 50 X =	_____	
	- 20 X =	_____	
	- 10 X =	_____	
	- 5 X =	_____	
<u>COINS IN KSH:</u>	- 40 X =	_____	
	- 20 X =	_____	
	- 10 X =	_____	
	- 5 X =	_____	
	- 1 X =	_____	
<u>CENTS:</u>	- 0.50 X =	_____	
	- 0.10 X =	_____	
	- 0.05 X =	_____	
<u>TOTAL CASH IN HAND:</u>			<u>25000</u>



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CUMMULATIVE TRIAL BALANCE YEAR: 2022_2023

SCH ACC : OPERATION ACCOUNT PERIOD ENDING:30 Jun 2023

VOTE	F/ NO	BUDGET	DEBIT(Dr)	CREDIT(Cr)	BAL	%SPENT
Opening Balance						
Cash						
Bank				751,717.50		
ACTIVITY	1	674,987.50	320,000.00	674,987.50	354,987.50	47.41%
ADMIN COST	2	1,730,687.35	1,283,645.00	1,730,687.35	447,042.35	74.17%
E.W.C	3	1,332,865.35	1,982,707.00	1,332,865.35	-649,841.65	148.76%
INFRASTRUCTURE ACCOUNT	4	1,131,000.00	4,376,000.00	1,131,000.00	-3,245,000.00	386.91%
INSURANCE	5	245,600.00		245,600.00	245,600.00	
L.T.T	6	521,373.35	460,320.00	521,373.35	61,053.35	88.29%
P.E	7	4,618,700.00	5,185,321.00	4,618,700.00	-566,621.00	112.27%
R.M.I	8	3,418,000.00	293,000.00	3,418,000.00	3,125,000.00	8.57%
MEDICAL	9		328,200.00			
Closing Balance						
Cash						
Bank			195,738.05			
TOTAL		13,673,213.55	14,424,931.05	14,424,931.05	-555,979.45	

KANGUBIRI GIRLS HIGH SCHOOL

OPERATIONS ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30th JUNE ,2023

				Ksh.	Ksh
Balance as per the Bank Statement:					1,373,639.05
LESS UN PRESENTED CHEQUES					
		001384			(190,443.00)
		001386			(43,826.00)
		001388			(95,800.00)
		001390			(21,620.00)
		001391			(490,678.00)
		001387			(3,206.00)
		001392			(19,000.00)
		001393			(1,403.00)
		001394			(75,218.00)
		001395			(236,707.00)
Balance as per the Cash Book					195,738.05



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CUMMULATIVE TRIAL BALANCE YEAR: 2022_2023

SCH ACC : TUITION ACCOUNT

PERIOD ENDING: 30 Jun 2023

VOTE	F/ NO	EXPECTED INCC	DEBIT(Dr)	CREDIT(Cr)	BAL(BUDGE	%SPENT
Opening Balance						
Cash						
Bank				126,832.25		
EXERCISE BOOKS	1	2,594,680.50	2,377,640.00	2,103,080.50	217,040.50	91.64%
INTERNAL EXAM	2	245,800.00	135,000.00	122,900.00	110,800.00	54.92%
LAB EQUIPMENT	3	684,000.00	293,900.00	438,200.00	390,100.00	42.97%
TEACHING MATERIALS	4	671,175.00	365,100.00	429,983.75	306,075.00	54.40%
BANK CHARGES	5		2,610.00			
LIBRARY REFERENCE	6		39,360.00			
Closing Balance						
Cash						
Bank			7,386.50			
TOTAL		4,195,655.50	3,220,996.50	3,220,996.50	982,045.50	

KANGUBIRI GIRLS HIGH SCHOOL
TUITION ACCOUNT

BANK RECONCILIATION FOR THE MONTH ENDED 30TH JUNE ,2023

				Ksh.	Ksh
Balance as per the Bank Statement:					7,386.50
Balance as per the Cash Book					7,386.50



KANGUBIRI GIRLS' HIGH SCHOOL

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CUMMULATIVE TRIAL BALANCE YEAR: 2022_2023

SCH ACC :INFRASTRUCTURE ACCOUNT PERIOD ENDING:30 Jun

VOTE	FOLIO NO	EXPECTED	DEBIT(Dr)	CREDIT(Cr)	BAL	%SPENT
Opening Balance						
Cash						
Bank				9,356,335.00		
INFRASTRUCTURE ACCOUNT	1	4,376,000.00	13,664,505.00	4,376,681.00	-9,288,505.00	312.26%
BANK CHARGES	2		5,130.00			
Closing Balance						
Cash						
Bank			63,381.00			
TOTAL		4,376,000.00	13,733,016.00	13,733,016.00	-9,293,635.00	313.83%

**KANGUBIRI GIRLS HIGH SCHOOL
INFRASTRUCTURE ACCOUNT**

BANK RECONCILIATION FOR THE MONTH ENDED 31TH JUNE ,2023

				Ksh.	Ksh
Balance as per the Bank Statement:					63,381.00
Balance as per the Cash Book					63,381.00

KANGUBIRI GIRLS' HIGH SCHOOL.



FY 2023

ASSET CLASS	DATE ACQUIRED	LOCATION	HISTORICAL KSH	ADDITIONAL KSH	DISPOSALS (KSH)	HISTORICAL COST C/F
LAND 1						
1 33.3 ACRES	1963		KSH NIL	NIL	NIL	
BUILDING AND STRUCTURES						
13 DORMITORY		SCHOOL COMPOUND	185,000.000	NIL	NIL	NIL
1 STOREY LIBRARY	2011	SCHOOL COMPOUND	NIL	NIL	NIL	NIL
4 SCIENCE LABORATORY		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 ADMINISTRATION BLOCK		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 KITCHEN		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
21 CLASSROOMS		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 HOMESCIENCE LAB1		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 COWSHED		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 PIGSTY		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 MUSIC ROOM		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
2 ICT LAB		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 DISPENSARY		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
4 STORES ROOM		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
1 DINNING HALL		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
2 BOREHOLES		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
4 CONCRETE WATER TANKS		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
3 MAIN GATES		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
49 STAFF HOUSES		SCHOOL COMPOUND	NIL	NIL	NIL	NIL
2 PIGSTY	2023	SCHOOL COMPOUND		245,000.00		
MOTOR VEHICLES						
1 SCHOOL BUS	2006	SCHOOL COMPOUND		NIL	NIL	NIL
1 SCHOOL VAN	1995	SCHOOL COMPOUND		NIL	NIL	NIL
1 SCHOOL TRUCK	1970	SCHOOL COMPOUND		NIL	NIL	NIL
OFFICE EQUIPMENT, FURNITURES						
3 PRINTERS /LASER JET P1005	2015	OFFICES				
6 HP LASERJET M101-M106	2015	OFFICES				
4 NP11 60244(MPM476DN)	2015	OFFICES				
1 KYOCERA TK435	2015	OFFICES				
11 STAPLERS	2015	OFFICES				
2 GILLOTIN	2015	OFFICES				
1 BINDING MACHINES	2015	OFFICES				
6 PAPER PUNCH	2015	OFFICES				



KANGUBIRI GIRLS HIGH SCHOOL



	ASSET CLASS	DATE ACQUIRED	LOCATION	HISTORICAL	ADDITIONAL	DISPOSALS	HISTORICAL
	TOOLS AND APPARATUS						
		2015	FARM				
3	LAWN MOWER		FARM				
22	HOES		FARM				
30	JEMBES		FARM				
21	BENCH VICE		FARM				
2	KNAPSACK		FARM				
3	WHEELBARROW		FARM				
4	HOSEPIPE		FARM				
2	SPRINKER		FARM				
50	PANGAS		FARM				
6	TROLEY		FARM				
1	HAMMERS		FARM				
2	PLIERS		FARM				
2	PIPE RANGE		FARM				
24	SCISSORS FENCE		FARM				
1	WATER PUMP		FARM				
20	PLASTIC WATER TANKS 10000 LTRS		FARM				
2	PLASTIC WATER TANKS 5000LTRS		FARM				
2	PLASTIC WATER TANKS 250 LTRS		FARM				
1	CHAFF CUTTER		FARM				
1	LADDER		FARM				
1	JACK PAQJIN		FARM				
1	SAW		FARM				
1348	BED		DORMITORY				
4	METAL DETECTORS		STORE				
1	SEARCH MIRRORS		STORE				
3	CUPBOARD		STORE				
1	TABLES		STORE				
2	VELVET CHAIRS		STORE				
1	TELEPHONE SET		STORE				
1	ACCORDION		STORE				
1	MARCHING BASE DRUM		STORE				
1	BASE BARITONE		STORE				
1	SOPRANE		STORE				
1	FIT TRUMPETS		STORE				
2	TERROR TROMBONE		STORE				
2	CRASH CYMBALS		STORE				
3	DRUM SETS		STORE				
2	PIANO /BASS		STORE				
2	STEREO SONY		STORE				
1	STEREO LG		STORE				
1	DECODERS		STORE				
1	PIANO CTK6200		STORE				
2	BVR KIT		STORE				
1	TELEPHONE KIT		STORE				
7	METALLIC BOOK SHELVES		STORE				
23	TABLES		STORE				
68	FIRE EXTINGUISHERS		STORE				
190	PLASTIC CHAIRS		OFFICE/CLASSES				

ITEM MAKE LOCATION SERIAL NUMBER

SYSTEM UNIT	HP	LAB1	CT:LEMQF0A8J7Z4EM
MONITOR	HP	LAB1	CNC5090DW
KEYBOARD	HP	LAB1	MODEL:PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	TRF5160FXF
MONITOR	HP	LAB1	CNC505P0T3
KEYBOARD	HP	LAB1	PR1101U
SYSTEM UNIT	HP	LAB1	TRF5160H9W
MONITOR	HP	LAB1	CNC505P1DV
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB	APOLLO-OU
SYSTEM UNIT	HP	LAB1	TRF5160G1T
MONITOR	HP	LAB1	CNC505PICG
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	3D OPTIVAL MOUSE
SYSTEM UNIT	HP	LAB1	TRF5160GG1
MONITOR	HP	LAB1	CNC509P0G7
KEYBOARD	HP	LAB1	MODEKPR1101U
MOUSE	HP	LAB1	3D OPTICAL78
SYSTEM UNIT	HP	LAB1	TRF5160H9D
MONITOR	HP	LAB1	CNC505P2S7
KEYBOARD	HP	LAB1	CT-B0YUAQK8L0DS
MOUSE	HP	LAB1	9CP8400G2H
SYSTEM UNIT	HP	LAB1	TRF5160FXM
MONITOR	HP	LAB1	CNC505P2XN
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	5160FF9
MONITOR	HP	LAB1	CNC509P06J
MOUSE	HP	LAB1	APOLLO-OU
KEYBOARD	HP	LAB1	PR1101U
SYSTEM UNIT	HP	LAB1	TRF5160HBN
MONITOR	HP	LAB1	CNC505P1XH

KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
SYSTEM UNIT	HP	LAB1	CT;LEMQF0A8Y7Z4TQ
MONITOR	HP	LAB1	CNC334PNN3
KEYBOARD	HP	LAB1	PR1101U
MOUSE	HP	LAB1	APOLLO-OU
COMP LAB2			
SYSTEM UNIT	HP	LAB2	TRF3480HB4
MONITOR	HP		CNC334PNDK
MONITOR	HP		PR1101U
MOUSE	HP		9CP811J489
SYSTEM UNIT	HP		TRF5160DZK
MONITOR	HP		CNC334PNF2
KEYBOARD	HP		PR1101U
MOUSE	HP		CT;FCMHH0CJPC3LIW
SYSTEM UNIT	HP		TRF3480HGX
MONITOR	HP		CNC505P2BQ
KEYBOARD	HP		PR1101U
MOUSE	HP		GCP8421BRJ
SYSTEM UNIT	HP		
MONITOR	HP		CNC505P1JQ
MOUSE	HP		9CPB400G1C
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF5160HP4
MONITOR	HP		CNC509P0D9
KEYBOARD	HP		PR1101U
MOUSE	HP		9CP8341757
SYSTEM UNIT	HP		TRF5160H8M
MONITOR	HP		CNC334PNDB
KEYBOARD	HP		PR1101U
MOUSE	HP		C1N13106JR
SYSTEM UNIT	HP		TRF5160H8W
MONITOR	HP		CNC334PNFL
KEYBOARD	HP		PR1101U
MOUSE	HP		MODGUO
SYSTEM UNIT	HP		TRF5160H8G

MONITOR	HP		CNC334PNMY
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF3480HBK
MONITOR	HP		CNC334PND0
KEYBOARD	HP		PR1101U
MOUSE	HP		3D OPTICAL
SYSTEM UNIT	HP		TRF3480HCM
MONITOR	HP		CNC334PNDR
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF5160H8H
MONITOR	HP		CNC509NYDL
KEYBOARD	HP		PR1101U
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		TRF5160F37
MONITOR	HP		CNC505P301
KEYBOARD	HP		PR110U1
MOUSE	HP		APOLLO-OU
SYSTEM UNIT	HP		AUD932033D
MONITOR	HP		CNC935RXX
KEYBOARD	HP		PR1101U
MOUSE	HP		9CP8400G5Z
SYSTEM UNIT	HP		TRF3480HCK
MONITOR	HP		CNC509NYC2
SYSTEM UNIT	HP		TRF3480H8Z
MONITOR	HP		CNC505P25D
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF5160GWR
MONITOR	HP		CNC505P2Q7
KEYBOARD	HP		PR1101U
SYSTEM UNIT	HP		TRF3480HB3
MONITOR	HP		CNC505P2R1
KEYBOARD	HP		PR1101U

SYSTEM UNIT	HP		TRF5160GOK
MONITOR	HP		CNC505P0DR
KEYBOARD	HP		HPPR1101U
SYSTEM UNIT	HP		TRF5160H70
MONITOR	HP		CNC505P1LJ
SYSTEM UNIT	IBM		81917GGKKKPV1M
MONITOR	IBM		66-P8G22
SYSTEM UNIT	HP	COMP OFFICE	2UA1351F8F
MONITOR	HP	COMP OFFICE	3CQ126BH95
KEYBOARD	HP	COMP OFFICE	PR1101U
MOUSE	HP	COMP OFFICE	9CP8180H0H
SYSTEM UNIT	HP	ENQUIRY	AUD93203BP
MONITOR	HP	"	CNC935RXQF
KEYBOARD	HP	"	0261465
MOUSE	HP	"	MODGUO
PRINTER	HP	"	
SYSTEM UNIT	HP	SEC OFFICE	CZC1247ETL
MONITOR	HP	"	3CQ118N71S
KEYBOARD	HP	"	CT:BA640JK7PXEW5
PRINTER	LASERJET	"	50323166
SYSTEM UNIT	HP	"	CZC7317W81
MONITOR	HP	"	CN472209D1
MOUSE	HP	"	
PRINTER	EPSON	"	X94E003602
SYSTEM UNIT	HP	DEAN	TRF5160FGO
MONITOR	HP	"	CNC505P2ZN
PRINTER	HP	"	VNC5R20125
SYSTEM UNIT	HP	"	CZC7317W8G
MONITOR	HP	"	CN461600G5
UPS		"	310011873D81935200448

SYSTEM UNIT	HP	ACCOUNT	CZC7317W6Z
MONITOR	HP	"	CNC6310J6Q
UPS		"	31001187D81935200467
PRINTER	HP	"	CNC1B06092
SYSTEM UNIT	HP	BURSAR	CZC7317W6H
MONITOR	HP	"	CN4635056W
PRINTER 1	HP	"	VNC3B9601D
PRINTER 12	HP	"	CMB8H905HT
UPS		"	310011873081935200468
SYSTEM UNIT	HP	DEPUTY	MXL151257Z
MONITOR	HP	"	3CQ61907P5
SYSTEM UNIT	HP	DEPUTY2	MXL14002P3
MONITOR	HP	"	3CQ6401Y2F
SYSTEM UNIT	DELL	SNR.TEACHER	JDNNSV1
MONITOR	HP	"	3CQ126PR84
SYSTEM UNIT	HP	LIB	TRF5160HMS
MONITOR	HP	LIB	CNC334PNP7
SYSTEM UNIT	HP	STORES	2UA1351F9M
MONITOR	HP	STORES	CNC505P2R5
PRINTER	KYOCERA	PRINCIPAL	1102KL3NLO
SYSTEM UNIT	HP	PRINCIPAL	TRF3480HCD
MONITOR	HP	PRINCIPAL	CNC505P2N7
LAPTOP		SMASE	PF3ZAWIQ
LAPTOP		"	PF3ZASMQ
LAPTOP		"	3ZAMIH
LAPTOP		"	3ZBEWN
PROJECTOR	EPSON	"	XBF42903202
PROJECTOR	"	"	XBF42903373
PROJECTOR	"	"	XBF42805990
PROJECTOR	"	"	42903684
PROJECTOR	"	"	95436910
TV		STAFFROOM	1

		PRINCIPAL	1
		DEPUTY	1
FRIDGE		HOME SCIENCE	1
		DISPENSARY	1
DISPENSER		BOARDROOM	1
		STAFFROOM	1
		PRINCIPAL	1
		DEPUTY	1
		DEPUTY 2	1
		ACCOUNTS	1
DEEP FREEZER		KITCHEN	1
VEHICLE	ISUZU BUS	1	B13000249
	ISUZU LORRY	1	2205965
	TOYOTA VAN	1	YN85-0077902
LAB MICROSCOPES		LABORATORY	31 PCS

