

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*



THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT:** 02 DEC 2024

DAY:  
MONDAY

TABLED BY:	HON. NAOMI WADO, MP DEPUTY MAJORITY WHIP
OF THE TABLE:	KESTHER NG'INGO

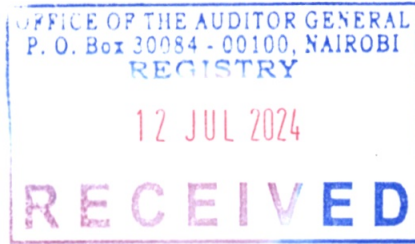
**THE AUDITOR-GENERAL**

**ON**

**KARIMA GIRLS HIGH SCHOOL**

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

**NYANDARUA COUNTY**



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***KARIMA GIRLS* High School**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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



4

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**KARIMA GIRLS High School**

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**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
FDSE	Free Day Secondary Education

## **KARIMA GIRLS High School**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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#### **2. Key School Information and Management**

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

##### **(a) Background information**

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

The school was registered in **March 2017** under registration number **13-S-0030-0450** and is currently categorized as a **National public school** established, owned or operated by the Government.

The school is a boarding school and had 1963 and 405(**exclusive of 2021 candidates who had done KCSE**) number of students as at **30<sup>th</sup> March 2022** and **30<sup>th</sup> June 2022**. It has **8** streams and **72** teachers of which **4** teachers are employed by the School Board of Management.

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

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

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	DR NORMAN KIAMBI	Chairman/Sponsor	12/05/2022
2	GRACE W.W. KINYUA	Secretary - Principal	12/05/2022
3	ANDREW MUIRURI	Member - Co-opted	12/05/2022
4	DR NAOMI GIKONYO	Member – Rep Parents/Local community	12/05/2022
5	ESTHER KABAU	Member – Rep Parents/Local community	12/05/2022
6	HELLEN MUGO	Member – Rep Parents/Local community	12/05/2022
7	ZACHARY WAMBUGU	Member – Rep Parents/Local community	12/05/2022
8	CAROLINE KARIUKI	Member – Rep CEB	12/05/2022
9	PETER MBATIA	Member – Rep Parents/Local community	12/05/2022
10	SAMUEL KARIUKI	Member – Rep Parents/Local community	12/05/2022
11	BISHOP STEPHEN KABORA	Member – Rep Sponsor	12/05/2022
12	DR MARTH MWATHI	Member – Rep persons with special needs	12/05/2022
13	LUKE NDEGE	Member - Co-opted	12/05/2022
14	EVALYN NJOGU	Member - Co-opted	12/05/2022
15	MARGARET KIMANI	Member - Rep Teachers	12/05/2022
16	DR JAIRO K.MISE	Member – Rep Parents/Local community	12/05/2022
17	DAVID NYAMBUTI	Member – Rep Parents/Local community	12/05/2022

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023****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):*

<b>RE F</b>	<b>NAME OF COMMITTEE</b>	<b>NAMES OF MEMBERS</b>	<b>DESIGNATION</b>	<b>NUMBER OF MEETINGS ATTENDED DURING THE YEAR</b>
1	ACADEMIC STANDARDS, QUALITY/ENVIRONMENT COMMITTEE	DR JAIRO K.MISE DR NAOMI GIKONYO SAMUEL KARIUKI JOSPHINE MUGWE ALEX ODHONG	CHAIRMAN MEMBER MEMBER MEMBER CURRICULUM MASTER	3 OUT OF 3
2	FINANCE, PROCUREMENT AND GENERAL-PURPOSE COMMITTEE	ZACHARY WAMBUGU GRACE W.W. KINYUA LUKE NDEGE CAROLINE KARIUKI MR PETER MBATIA	CHAIR/PA CHAIR SECRETARY MEMBER MEMBER MEMBER	3 OUT OF 3
3	DISCIPLINE , ETHICS AND INTEGRITY COMMITTEE	ANDREW MUIRURI MARGARET KIMANI DAVID NYAMBUTI HELLEN MUGO ZACHARY NJOROGE	CHAIRMAN SECRETARY MEMBER MEMBER	3 OUT OF 3

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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			TEACHER IN CHARGE OF DISCIPLINE	
4	AUDIT COMMITTEE	EVELYN NJOGU ESTHER KABAU BISHOP STEPHEN KABORA MS ELIZABETH NJOROGI	CHAIRMAN SECRETARY MEMBER MEMBER	3 OUT OF 3

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**(d) School operation Management**

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

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	GRACE W.W KINYUA	304572
2	Deputy Principal-Administration	MARGARET KIMANI	454921
3	Deputy Principal-Academics	ELIZABETH NJOKI NJOROGE	431847
4	School Finance Officer	JOSEPH G MUIRURI	10771442

**(e) Schools contacts**

Post Office Box: 94-20318; NORTH KINANGOP  
Telephone: 0716463760  
E-mail: karimagirls.karima@gmail.com  
Website: www.karimagirls.ac.ke  
Facebook:  
Twitter:

**(f) School Bankers**

Provide details of the school bankers.

**1. SCHOOL FUND ACCOUNT**

Name of Bank:	EQUITY
Branch:	NAIVASHA
Account Number:	02002011482864

**2. OPERATION ACCOUNT**

Name of Bank:	Equity Bank
Branch:	NAIVASHA
Account Number:	0200291737057

**3. TUITION ACCOUNT**

Name of Bank:	EQUITY
Branch:	NAIVASHA
Account Number:	0200291375295

**4. INFRASTRUCTURE ACCOUNT**

Name of Bank:	EQUITY
Branch:	NAIVASHA
Account Number:	0200298467474

**(g) Independent Auditors**

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

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**3. Summary Report of Performance of The School**

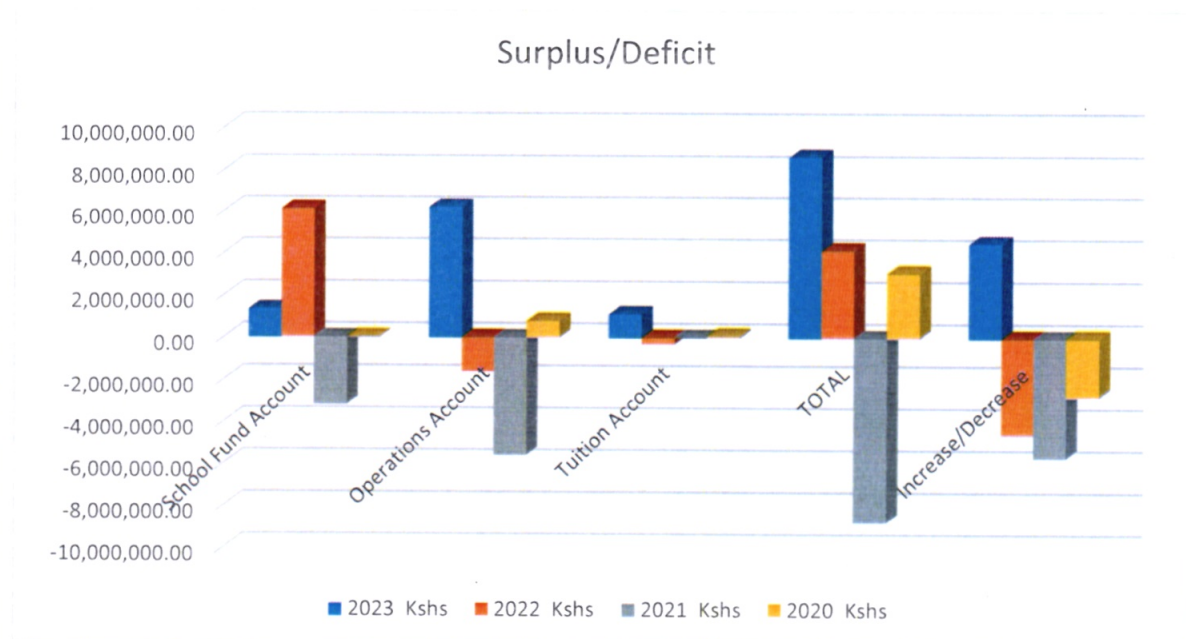
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**a) Financial performance:**

*(Under this section, the following information should be given:*

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2023	2022	2021	2020
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	1,326,844.00	6,090,584.00	-3,177,453.00	,222,908.00
2	Operations Account	6,191,449.00	-1,629,812.00	-5,561,422.00	779,241.00
3	Tuition Account	1,116,461.00	-315,032.00	15,461.00	74,973.00
	TOTAL	8,634,754.00	4,145,740.00	- 8,723,414.00	3,077,122.00
	Increase/Decrease	4,489,014.00	-4,577,674.00	-5,646,292.00	(2,764,401.40)



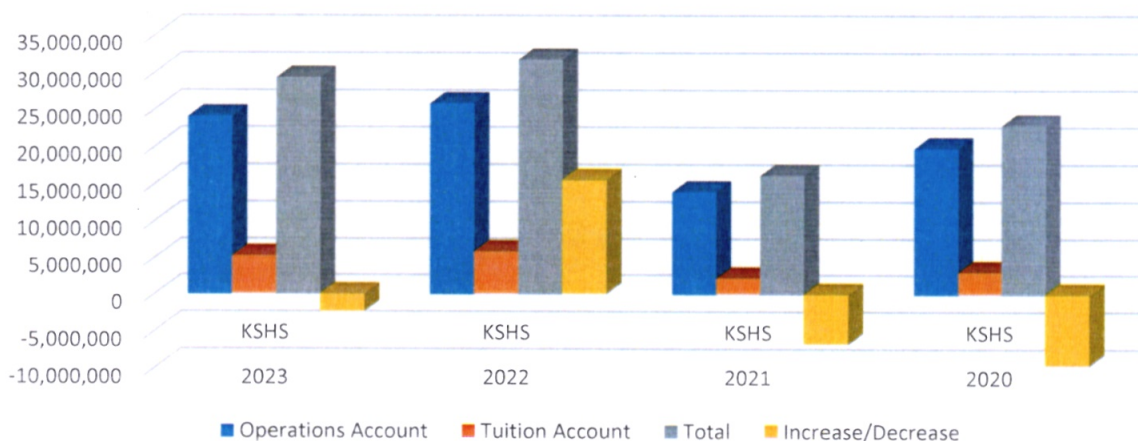
**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

- *Capitation grants from the Ministry of Education for the last three years*

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	24,014,861	25,788,358	13,950,297	19,807,100
2	Tuition Account	5,264,562	5,897,975	2,206,214	3,067,858
	Total	29,279,423	31,686,333	16,156,511	22,874,958
	Increase/Decrease	-2,406,910	15,529,822	(6,718,447)	(9,596,910)
	No of Students	1963	1,893	1,688	1,648
	Ratio of Capitation per student	1:14915.65	1:16,748.68	1; 9571.39	1:13,880.44

Capitation Grants



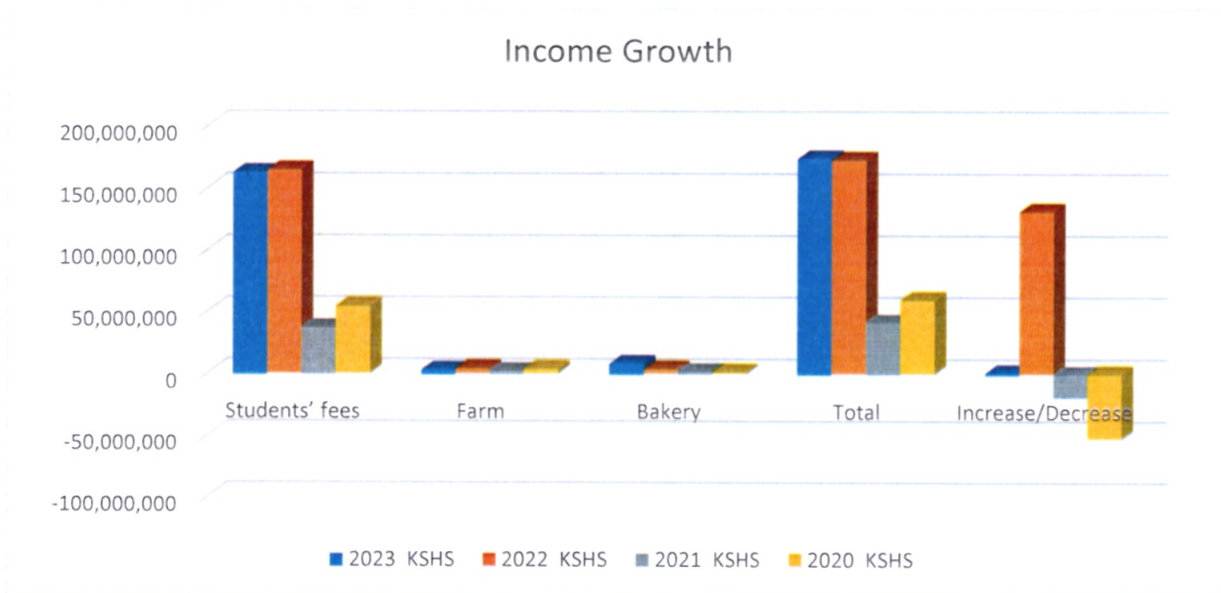
- *A three-year overview of growth of other income(s) earned by the school.*

OVERVIEW OF NET GROWTH OF OTHER INCOME					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

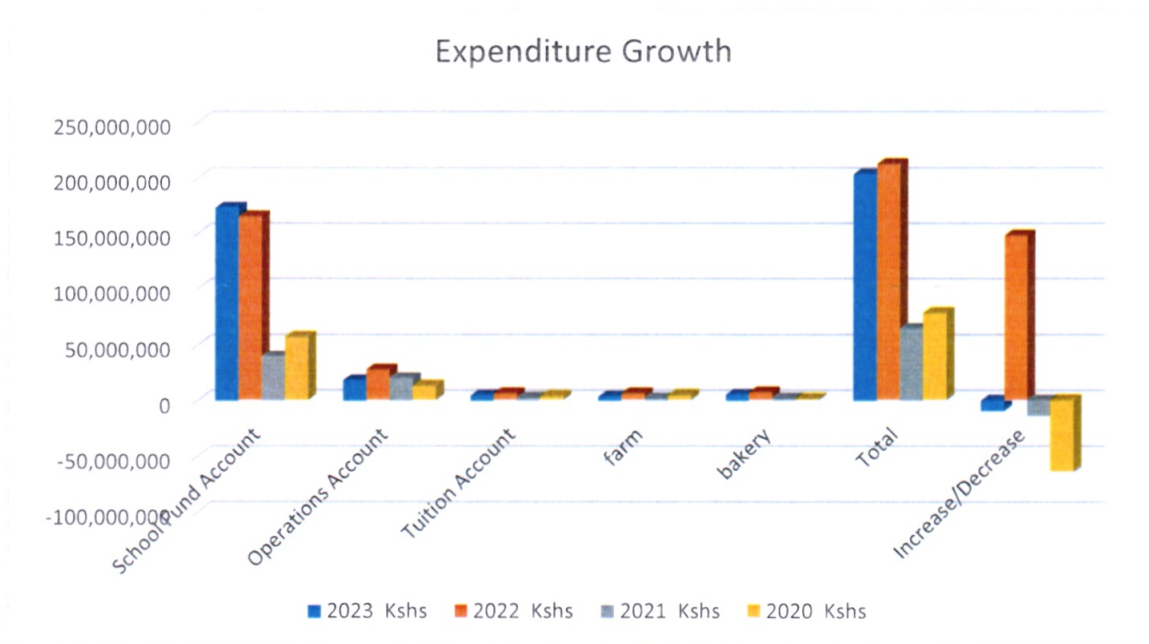
1	Students' fees	162,752,652	164,788,244	36,931,296	54,315,495
2	Farm	3,266,240	4,397,245	2,410,175	3,843,825.
3	Bakery	8,217,555	3,830,540	2,038,730	1,536,230
	Total	174,236,447	173,016,029	41,380,201	59,695,550
	Increase/Decrease	1,220,418	131,635,828	- 18,315,349	-5,2359,114



- A three-year overview of growth in expenditure of the school

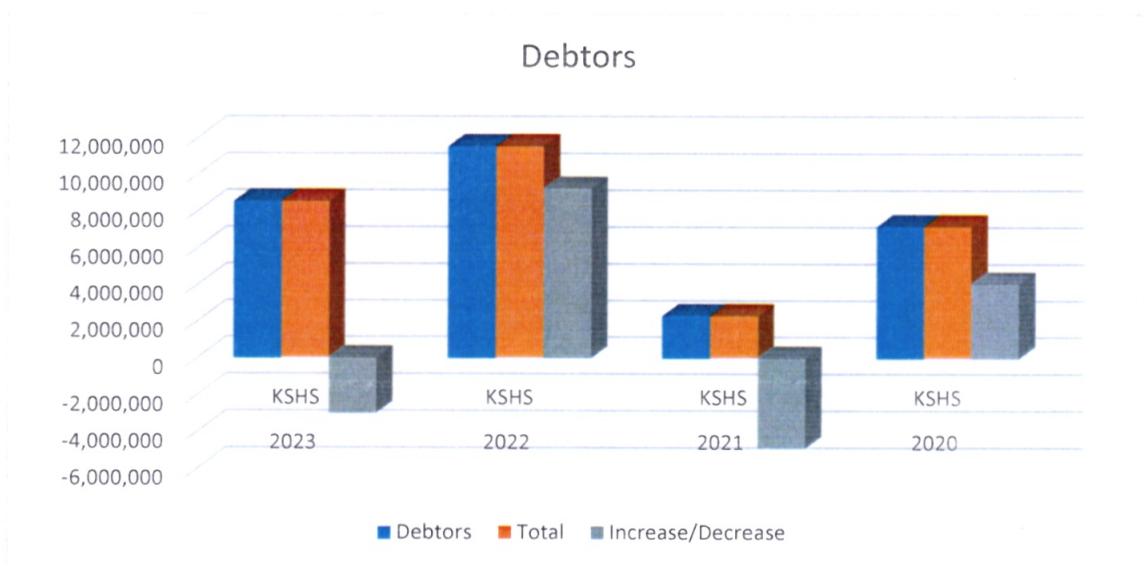
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2023	2022	2021	2020
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	172,905,186	165,020,402	39,189,134	56,637,859
2	Operations Account	17,823,412	27,418,170	19,511,719	12,795,919
3	Tuition Account	4,148,101	6,213,007	2,190,753	3,142,831
4	farm	3,191,105	6,188,730	1,628,108	4,204,505
5	bakery	5,009,980	7,242,168	1,627,730.	1,133,000
	Total	203,077,784	212,082,477	64,147,444	77,914,114
	Increase/Decrease	-9,004,693	147,935,033	(13,766,670)	(64,589,664)

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**



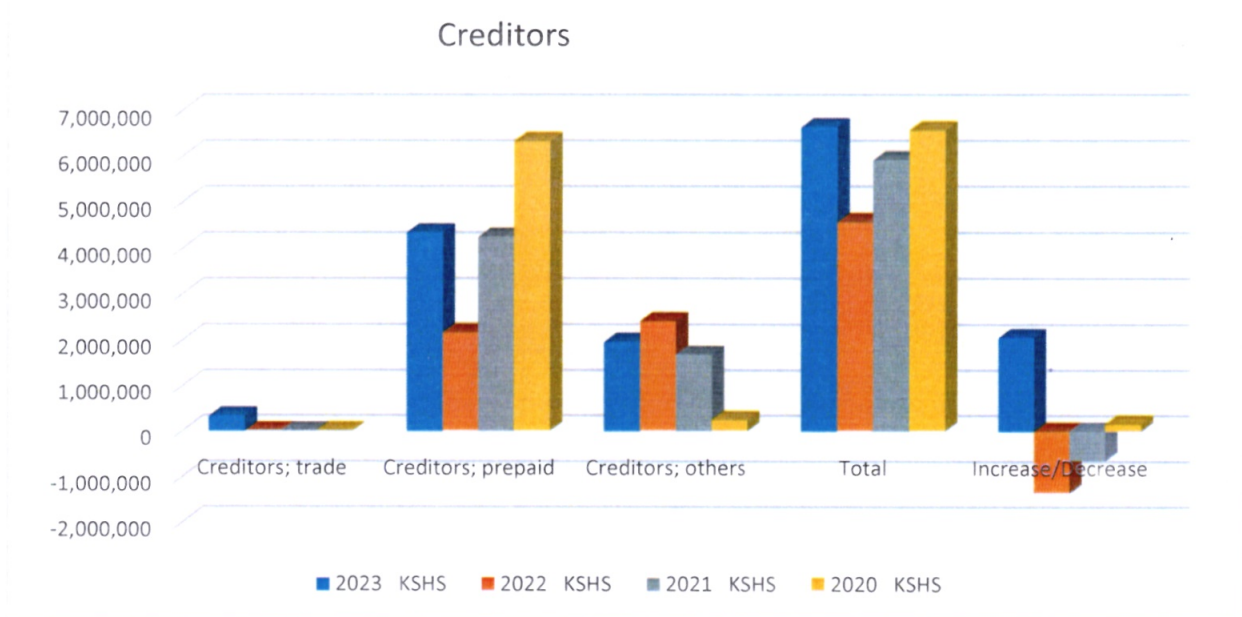
- *Movement of debtors and creditors of the school over the last three years*

MOVEMENT OF DEBTORS OF THE SCHOOL		2023	2022	2021	2020.
SNO		KSHS	KSHS	KSHS	KSHS
a	Debtors	8,527,384	11,525,855	2,297,871	7,182,365
	Total	8,527,384	11,525,855	2,297,871	7,182,365
	Increase/Decrease	<b>-2,998,471</b>	<b>9,227,984</b>	(4,884,494)	4,068,646



**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS
a	Creditors; trade	330,806	0.00	0.00	0.00
b	Creditors; prepaid	4,344,112	2,164,485	4,249,208	6,324,093
c	Creditors; others	1,963,279	2,412,009	1,677,970	241,565
	Total	6,638,197	4,576,494	5,927,178	6,565,658
	Increase/Decrease	2,061,703	-1,350,684	-638,480	152,347



*Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).*

**b) Teacher Student ratio:**

Between the month of July 2022 and June 2023, the status of the teaching staff is as follows: There are 73 teachers posted by the Teachers Service Commission and 4 recruited by the Board of Management. Although the teacher student ratio lies at 1:26. We have a shortage of 7 teachers from the given CBE.

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023****c) Mean score in the 2019/2020/2022 KCSE:**

*Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.*

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	352	8.461	312	88.640	10.870	Mean grade deviation of -0.39 and transition deviation of 4.44
2021	405	8.861	377	93.08	9.60	Negative deviation of 0.02 in the mean grade Positive deviation of 1.58 in transition rate
2020	355	8.8845	325	91.5	9.32	Positive deviation of 4 in transition rate. Positive deviation of 0.3015 in mean grade
2019	458	8.583	402	87.8	8.93	Positive deviation of 21.0 in transition rate and 1.333 in the mean grade.

**d) Number of Candidates in the 2019/2020/2021 KCSE:**

	2022	2021	2020	2019
Candidates	352	405	355	458

**e) Capacity of the school:**

*(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).*

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

	population	dorm	Dining hall	laboratory	toilets	classrooms	bathrooms
2023	1963	12	2	11	217	32	70
2022	1893	12	1	11	217	32	70
2021	1688	12	1	11	181	32	70
2020	1648	9	1	11	145	32	55

**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
Construction Of Dining Hall	MI/PA	Near completion	50,839,457	62,721,321	October 2023
Laboratory/classrooms	PA	Under construction	30,940,855	16,328,664	October 2024



School Principal



**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

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

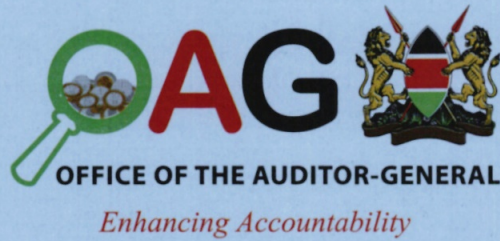
.....  
  
**Name:** Dr. Norman Kambo  
**Designation:** Chairman, School Board of Management  
**Date:** 12/7/24

.....  
  
**Name:** Grace Waini  
**Designation:** School Principal & Secretary to Board of Management  
**Date:**

.....  
  
**Name:** Muthuri  
**Designation:** Bursar/ Finance Officer  
**Date:** 10/7/24

# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON KARIMA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – NYANDARUA COUNTY

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Karima Girls High School – Nyandarua County set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments,

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*Report of the Auditor-General on Karima Girls High School for the year ended 30 June, 2023 – Nyandarua County*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Karima Girls High School – Nyandarua 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. Inaccuracies in the Financial Statements**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.58,632,067 and Kshs.51,069,329 which varies with the re-casted amount of Kshs.223,154,235 and Kshs.203,505,870 respectively.

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

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

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,642,231 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.4,951,698 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the long outstanding accounts receivables – student debtors balance of Kshs.4,951,698 could not be confirmed.

#### **3. Unsupported Cash and Cash Equivalents**

Statement of financial assets and liabilities reflects total cash and cash equivalents balance of Kshs.16,942,145. Included in the balance is bank balances of Kshs.16,736,785 and cash in hand balances of Kshs.205,359 as reflected in Note 10 and 11 to the financial statements respectively. However, the balances were not supported with board of survey reports and bank balance certificate for the dormant Equity Bank account with a positive balance of Kshs.15,543.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.16,942,145 could not be confirmed.

#### **4. Inaccuracies in Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.5,264,562 and Kshs.16,241,861 as disclosed in Notes 1 and 2 to the financial statements respectively. Review of the NEMIS capitation disbursements made to the School against the amount receipted by the School revealed an amount of Kshs.28,720,023 whereas the NEMIS capitation reflects an amount of Kshs.28,529,423 resulting to an unexplained variance of Kshs.190,600.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.190,600 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Karima Girls High 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. Late Submission of Financial Statements**

The Management submitted the financial statements to the Auditor-General on 11 March, 2024, five (5) months after the statutory date of 30 September, 2023. This is contrary to Section 47(1) of the Public Audit Act, 2015 which require that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

## **2. Non-Compliance with Public Sector Accounting Standards Board Reporting Requirement**

Review of the financial statements against the prescribed reporting requirement by the Public Sector Accounting Standards Board revealed that Note 19 to the financial statements on stock/inventory has not been completed and the School did not provide for audit review record of stock take carried out during the year under review. Further, analysis of pending bills (Annex I) and fixed asset register (Annex II) were not completed. This is contrary to Regulations 194(1) of the Public Finance Management Act (National Government) Regulations, 2015 which require that the Accounting Standards Board shall provide frameworks and set generally accepted standards for the development and management of accounting and financial systems by all State organs and public entities, and shall in particular perform the following functions—(d) prescribe formats for financial statements and reporting by all state organs and public entities

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

## **3. Irregular Prescription and Payment of Suppliers of School Uniforms**

Statement of receipts and payments reflects boarding and school fund balance of Kshs.181,436,987 which as disclosed in Note 9 to the financial statements includes expenditure on uniforms totalling to Kshs.18,447,640. Review of payment vouchers and other supporting documents revealed that the payments were made to a garment manufacturer for supply of school uniform against the Regulation 67(3) of the Basic Education Act, 2015 which requires that no institution shall prescribe a specific supplier of school uniforms or any other materials for the parent or guardian.

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

## **4. 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.181,436,987 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.3,196,600 transferred to Kenya Secondary Schools 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 transferred to KESSHA amounting to Kshs.3,196,600 could not be confirmed.

## **5. Unconfirmed Student Enrollment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.29,279,423. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2022/2022, NEMIS

reflected two thousand and forty four (2,044) students while records from the School had two thousand and forty nine (2,049) students, resulting to an underfunding of the School by an amount of Kshs.620,687. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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 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 matter described in the Basis for Conclusion on the 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**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal 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 sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how the 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 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 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 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 the 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 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**

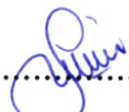
**25 September, 2024**

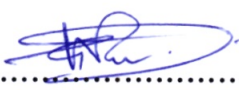
**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

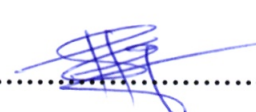
**6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	5,264,562	5,897,975
Government grants for operations	2	16,241,861	17,117,858
Government Grants for infrastructure	3	7,773,000	8,670,500
School fund income- parents' contributions	4	129,689,702	134,337,054
Miscellaneous incomes	5	53,074,129	50,204,830
		-	-
<b>Total Receipts</b>		<b>212,043,254</b>	<b>216,228,218</b>
<b>Payments</b>			
Tuition	6	4,148,101	6,213,007
Operations	7	12,087,078	18,660,923
Infrastructure	8	5,736,334	8,757,247
Boarding and school fund	9	181,436,987	178,451,300
<b>Total Payments</b>		<b>203,408,500</b>	<b>212,082,477</b>
<b>Surplus/Deficit</b>		<b>8,634,754</b>	<b>4,145,741</b>

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

  
 Name: Dr. Norman Kiambe  
 Chair BOM  
 Date: 12/7/24

  
 Name: Grace Waini  
 School Principal/ Secretary to BOM  
 Date: 11/7/2024

  
 Name: Mumbuki Jh  
 Bursar/ Finance Officer  
 Date: 11/7/24

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

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	16,736,785	227,513
Cash balances	11	205,359	160,186
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b><u>16,942,145</u></b>	<b><u>387,699</u></b>
Account's receivables	13	13,642,231	19,500,220
<b>Total financial assets</b>		<b>30,584,376</b>	<b>19,887,919</b>
<b>Financial liabilities</b>			
Accounts payables	14	6,638,197	4,576,494
<b>Net financial assets</b>		<b>23,946,179</b>	<b>15,311,425</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	15,311,425	11,165,684
Surplus/deficit for the year		8,634,754	4,145,741
<b>Net financial position</b>		<b>23,946,179</b>	<b>15,311,425</b>

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

.....  
 Name: *Dr. Norman Kiumbi*  
 Chair BOM  
 Date: *12/7/24*

.....  
 Name: *Grace Warui*  
 School Principal/ Secretary to  
 BOM  
 Date: *11/7/2024*

.....  
 Name: *Muhandu Jh*  
 Bursar/ Finance Officer  
 Date: *10/7/24*

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

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition		5,264,562	5,897,975
Government grants for operations		16,241,861	17,117,858
Government grants for infrastructure		7,773,000	8,670,500
School fund income- parents contributions/ fees		150,598,217	134,116,919
Other income		64,380,062	64,912,199
<b>Total receipts</b>		<b>244,257,702</b>	<b>230,715,452</b>
<b>Payments</b>			
Cash outflows for tuition		4,148,101	6,213,007
Cash outflows for operations		12,087,078	18,660,923
Cash outflows for infrastructure		5,736,334	8,757,247
Cash outflows Boarding/lunch and school fund payments		205,731,743	200,363,326
<b>Total payments</b>		<b>227,703,256</b>	<b>233,994,503</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>16,554,446</b>	<b>(3,279,052)</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	<b>18</b>	-	-
Repayment of principal borrowings		-	-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>16,554,446</b>	<b>(3,279,052)</b>
Cash and cash equivalent at beginning of the 2023		387,699	3,666,750
<b>Cash and cash equivalent at end of the 2023</b>		<b>16,942,145</b>	<b>387,699</b>

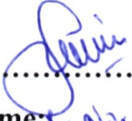
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.


(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).


**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

  
.....  
**Name:** Br. Norman Kiambe  
**Chair BOM**  
**Date:** 12/7/24

  
.....  
**Name:** Grace Wani  
**School Principal/ Secretary to BOM**  
**Date:** 17/7/2024

  
.....  
**Name:** Muriuki  
**Bursar/ Finance Officer**  
**Date:** 18/7/24

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

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	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
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials		-	-	-	-
Exercise Books	382,200	-	382,200	382,200	100%
Laboratory Equipment	955,500	-	955,500	955,500	100%
Internal Exams		-			-
Teaching / Learning Materials	3,926,862	-	3,926,862	3,926,862	100%
Exams And Assessment		-		-	-
<b>Totals</b>	<b>5,264,562</b>		<b>5,264,562</b>	<b>5,264,562</b>	100%
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	9,828,911	-	9,828,911	9,828,911	100%
Repairs And Maintenance		-			-
Local Transport / Travelling	599,400	-	599,400	599,400	100%
Electricity And Water	1,930,000	-	1,930,000	1,930,000	100%
Medical	381,700	-	381,700	381,700	100%
Administration Costs	2,406,300	-	2,406,300	2,406,300	100%
Activity	1,095,550	-	1,095,550	1,095,550	100%
Gratuity		-			
<b>Totals</b>	<b>16,241,861</b>		<b>16,241,861</b>	<b>16,241,861</b>	100%

Receipt/Expenses Item	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
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	7,773,000	-	7,773,000	7,773,000	100%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
<b>Totals</b>	<b>7,773,000</b>		<b>7,773,000</b>	<b>7,773,000</b>	<b>100%</b>
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	16,394,845	-	16,394,845	13,322,591	81%
Repairs And Maintenance	5,315,000	-	5,315,000	4,928,203	93%
Local Transport / Travelling	14,781,712	-	14,781,712	12,868,679	87%
Electricity And Water	14,916,830	-	14,916,830	12,296,139	82%
Medical	-	-	-	-	-
Administration Costs	9,746,170	-	9,746,170	8,636,899	89%
Activity	2,122,588	-	2,122,588	1,975,177	93%
SMASSE	2,004,800	-	2,004,800	2,004,800	100%
Fee On Boarding Equipment and Stores	69,960,800	-	69,960,800	67,134,630	96%
<b>Totals</b>	<b>135,242,745</b>	<b>-</b>	<b>135,242,745</b>	<b>123,167,118</b>	<b>91%</b>
<b>5) Miscellenous Income</b>					
Loans / Borrowing	-	-	-	-	-
bakery income	8,217,555	-	8,217,555	8,217,555	100%
Income From Farming Activities	3,266,240	-	3,266,240	3,266,240	100%
Insurance Compensation	-	-	-	-	-

Receipt/Expenses Item	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
Income From pa development	28,395,000	-	28,395,000	23,084,144	81%
Income From uniform	18,753,272	-	18,753,272	16,501,390	93%
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
<b>Total Income</b>	<b>58,632,067</b>	<b>-</b>	<b>58,632,067</b>	<b>51,069,329</b>	<b>87%</b>
<b>(6) Expenditure For Tuition</b>					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	382,200	-	382,200	-	%
Laboratory Equipment	955,500	-	955,500	936,767	98%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	3,926,862	-	3,926,862	3,2103,14	82%
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	1,020	-
<b>Totals</b>	<b>5,264,562</b>	<b>-</b>	<b>5,264,562</b>	<b>4,148,101</b>	<b>79%</b>
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	9,828,911	-	9,828,911	7,082,460	72%
Repairs, Maintenance & Improvements	-	-	-	-	-

Receipt/Expenses Item	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
Local Transport / Travelling	599,400	-	599,400	511,650	85%
Electricity, Water and Conservancy	1,930,000	-	1,930,000	1,839,565	95%
Medical	381,700	500,000	881,700	851,111	97%
Administration Costs	2,406,300	-	2,406,300	1,572,460	65%
Activity Expenses	1,095,550	-500,000	595,550	222,082	37%
Gratuity		-			-
<b>Totals</b>	<b>16,241,861</b>	<b>0</b>	<b>16,241,861</b>	<b>12,087,078</b>	<b>74%</b>
<b>(8) Expenditure For infrastructure</b>					
Construction of lab/classrooms	5,273,000	-	5,273,000	3,794,647	72%
Construction of LAB	-	-	-	-	
Construction of Dining Hall	2,500,000	-	2,500,000	1,940,547	78%
Purchase of furniture	-	-	-	-	
Bank charges	-	-	-	1,140	
<b>Totals</b>	<b>7,773,000</b>	<b>-</b>	<b>7,773,000</b>	<b>5,736,334</b>	<b>74%</b>
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	16,394,845	-10,000,000	6,394,845	6,262,280	98%
Repairs, Maintenance and Improvements	5,315,000	10,200,000	15,515,000	15,779,951	102%
Local Transport / Travelling	14,781,712	-2,500,000	12,281,712	11,779,455	96%
Electricity, Water and Conservancy	14,916,830	-9,900,000	5,016,830	4,657,772	93%

Receipt/Expenses Item	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
Medical Expenses	-	-	-	-	-
Administration Costs	9,746,170	8,000,000	17,746,170	17,045,539	96%
Activity/insurances	2,122,588	5,000,000	7,122,588	7,003,619	98%
Gratuity	-	-	-	-	-
Boarding Equipment and Stores	69,960,800	-4,000,000	65,960,800	63,006,911	96%
Expenditure For Income Generating Activity:farm	3,266,240	-	3,266,240	3,191,015	98%
Bakery expenses	8,217,555	-	8,217,555	5,009,980	61%
SES Items	-	8,000,000	8,000,000	7,904,722	99%
Cbc classroom Expenses	-	200,000	200,000	153,230	77%
Uniforms Expenses	18,753,272	-	18,753,272	18,447,640	98%
Bank Charges	-	-	-	106,690	-
Smasse expenses	2,004,800	-	2,004,800	2,004,105	100%
Pa development fund	28,395,000	-5,000,000	23,395,000	18,753,272	80%
Acquisition Of Assets	-	-	-	-	-
<b>Totals</b>	<b>193,874,812</b>	<b>0</b>	<b>193,874,812</b>	<b>181,106,181</b>	<b>93%</b>

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

- i. Underutilization of activities is due to postponement to later dates. For construction it's a continues project*
- ii. Operation and tuition is due to later release of fdse fund.*
- iii. On income its due to unpaid fees by students.*

## **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 30<sup>th</sup> June 2023.

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Reference Materials	-	150,000
Exercise Books	382,200	370,840
Laboratory Equipment	955,500	74,900
Internal Exams	-	-
Teaching / Learning Materials	3,926,862	5,302,235
Others ( <i>specify</i> )* <i>chalk</i>	-	-
<b>Total</b>	<b>5,264,562</b>	<b>5,897,975</b>

*\*Include others as per MOE circulars*

**2 Government Grants for Operations**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	9,828,911	10,914,312
Repairs And Maintenance	-	-
Local Transport / Travelling	599,400	816,275
Electricity And Water	1,930,000	3,110,221
Medical	381,700	356,800
Administration Costs	2,406,300	1,920,250
Activity	1,095,550	-
Other Vote Heads ( <i>specify</i> )*	-	-
<b>Total</b>	<b>16,241,861</b>	<b>17,117,858</b>

*\*Include others as per MOE circulars*

**3 Government Grants for infrastructure**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvement	7,773,000	8,670,500
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other ( <i>specify</i> )( <i>NGCDF and County govt.</i> )	-	-
<b>Total</b>	<b>7,773,000</b>	<b>8,670,500</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**4 School Fund Income - Parents Contribution/Fees**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	13,322,591	12,830,455
Repairs and maintenance	4,928,203	4,913,911
Local transport / travelling	12,868,679	12,487,823
Electricity and water	12,296,139	12,208,917
Medical	-	-
Administration costs	8,636,899	8,464,748
Activity	1,975,177	1,944,575
Fee on Boarding Equipment and stores	67,134,630	69,960,770
Arrears for fees	8,527,384	11,525,855
Others (specify)	-	-
<b>Total</b>	<b>129,689,702</b>	<b>134,337,054</b>

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

**5 Miscellaneous Incomes**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent Income	-	-
Income From Farming Activities	3,266,240	4,397,245
Income from smasse	2,004,800	-
Income From bakery	8,217,555	3,830,540
Income From uniform	16,501,390	27,267,610
P.A development	23,084,144	14,709,435
Income from bus hire	-	-
Transfer from infrastructure	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
<b>Total</b>	<b>53,074,129</b>	<b>50,204,830</b>

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

*\*Ensure proper authorization from MOE before obtaining loans/borrowings.*

*\*Indicate what other income relates to including income arising from writebacks if any.*

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**6 Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise Books	-	1,204,320
chalks	-	-
Reference materials	-	150,780
Laboratory Equipment	936,767	1,571,266
Teaching / Learning Materials	3,210,314	2,460,921
Exams And Assessment	-	824,580
Teachers Guides	-	-
Bank Charges	1,020	1,140
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>4,148,101</b>	<b>6,213,007</b>

**7 Operations**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	7,082,460	13,171,825
Service Gratuity	-	-
Administration Cost	1,572,460	1,735,557
Maintenance & Improvements-infrastructure	-	-
Local Transport / Travelling	511,650	376,180
Electricity And Water	1,839,565	2,961,022
Medical	851,111	363,339
Activity Expenses	222,082	53,000
Covid-19	-	-
Bank charges	7,750	-
<b>Total</b>	<b>12,087,078</b>	<b>18,660,923</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**8 Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of laboratory/classrooms	3,794,647	-
Construction of Dining Hall	1,940,547	8,756,167
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Bank charges	1,0801,140	1,080
Others (specify)	-	-
<b>Total</b>	<b>5,736,334</b>	<b>8,757,247</b>

**9 Boarding And School Fund**

Description	2022-2023	201-2022
	Kshs	Kshs
Personnel Emoluments	6,262,280	1,492,570
Insurance/advance	-	-
Repairs And Maintenance & Improvements	15,779,951	30,595,324
Local Transport / Travelling	11,779,455	7,864,413
Electricity And Water	4,657,772	6,409,174
Activity/Insurance Expenses	7,003,619	2,335,427
Administration Costs	17,045,539	16,664,264
Expenses On Income Generating Activity bakery	5,009,980	7,242,168
P.a development fund	18,753,272	-
Expenses On Income Generating Activities farm	3,191,015	6,188,730
Fee On Boarding Equipment and Stores	63,006,911	61,275,605
Ses items Expenses	7,904,722	9,767,715
Expenses for smasse	2,004,105	-
Cbc classrooms	153,230	250,000
Expenses for uniforms	18,447,640	28,365,910
Creditors to be cleared	330,860	-
Cupps/welfare	-	-
Others (specify)Bank Charges	106,690	-
<b>Total</b>	<b>181,436,987</b>	<b>178,451,300</b>

*(Expenses on income generating activities\*\* should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**10 Bank Accounts**

<b>Account Name &amp; Currency</b>	<b>Status</b>	<b>Bank Account Number</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Active/Dormant</b>		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	active	0200291375295	1,134,916	18,455
Operations Account	active	0200291737057	3,416,983	12,199
School Fund Account/Boarding	active	0200201482864	10,108,972	157,610
Savings Account			-	-
Parent Association Development Account			-	-
Income Generating Activities Account			-	-
Infrastructural Account	active	0200298467474	2,075,914	39,248
<b>Total</b>			<b>16,736,785</b>	<b>227,513</b>

**11 Cash In Hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Notes and Coins	205,359	160,186
<b>Total</b>	<b>205,359</b>	<b>160,186</b>

**12 Short Term Investments**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**13 Accounts Receivable**

Description	2022-2023	
	Kshs	
Fees Arrears	13,479,082	19,446,020
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	8,000	8,000
students' welfare	108,949	-
Clubs press	46,200	46,200
<b>Total</b>	<b>13,642,231</b>	<b>19,500,220</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2023	% of the total	Comparative 2022	% of the total
Less than 1 year	8,527,384	63%	11,525,855	59%
Between 1- 2 years	2,297,871	17%	-	%
Between 2-3 years		%	7,920,165	41%
Over 3 years	2,653,827	19%	-	%
<b>Total (should tie to note 13 a)</b>	<b>13,479,082</b>	<b>100%</b>	<b>19,446,020</b>	<b>100%</b>

**14 Accounts Payable**

Description	2022-2023	
	Kshs	
Trade Creditors (See Ageing Below and Appendix 1)	330,806	-
Prepaid Fees	4,344,112	2,164,485
clubs	476,908	414,285
welfares	-	472,903
pocket money	1,486,371	1,524,821
Other payables (specify)	-	-
<b>Total</b>	<b>6,638,197</b>	<b>4,576,494</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current 2023	% of the total	Comparative 2022	% of the total
Less than 1 year	4,344,112	100%	2,164,485	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (should tie to note 14)</b>	<b>4,344,112</b>	<b>100%</b>	<b>2,164,485</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	227,513	3,666,593
Cash Balances	160,186	157
Short Term Investments	-	-
Receivables	19,500,220	13,732,112
Payables	(4,576,494)	(5,873,178)
<b>Total</b>	<b>15,311,425</b>	<b>11,165,684</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**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**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2022-2023</b>	<b>2021-2022</b>
		<b>Kshs</b>	<b>Kshs</b>
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**18 Borrowings**

<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Other important disclosure notes**

**19 Stock/ Inventory**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

*(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)*

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**20 Progress On Follow Up Of Auditor Recommendations**

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

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

-----  
Sign and Date  
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	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
4.						
5.						
<b>Sub-Total</b>						
<b>Supply Of Services</b>						
6.						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**Annex 2 – Summary of Fixed Assets Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 20XX</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 20XX</b>
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
<b>Total</b>				

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

KARIMA GIRLS HIGH SCHOOL

JUNE 2023 ARREARS PER VOTEHEADS

FORM	BES	LTT	EW&C	Adminstrati	RMI	Activity	Personal Em	Uniform	Candidates	Kuccps R	Development	TOTAL
1CIT	63,110	9,440	20,160	14,610	7,165	3,040	26,755	22,060	0	0	90,310	256,650
1DOR	28,920	5,465	14,831	12,550	6,000	2,400	22,280	14,235	0	0	86,880	193,561
1JAU	60,444	9,465	21,980	15,865	7,600	3,040	29,535	33,230	0	0	124,020	305,179
1SIL	10,484	1,950	8,531	10,185	5,400	2,160	18,025	0	0	0	76,425	133,160
1TITAN	64,366	8,775	20,450	16,315	7,800	3,120	29,040	0	0	0	118,160	268,026
1VAR	36,580	4,325	12,655	10,275	5,400	2,165	23,375	16,335	0	0	104,010	215,120
1WHAM	21,560	4,325	12,090	10,110	5,400	2,160	20,205	0	0	0	132,050	207,900
1ZUT	46,735	3,990	11,335	8,785	4,645	2,235	20,855	0	0	0	72,795	171,375
2B	57,125	8,830	19,930	15,395	7,400	2,960	25,695	5,920	0	0	83,946	227,201
2E	53,310	7,490	15,455	12,080	6,370	2,570	24,355	2,960	0	0	75,005	199,595
2G	30,925	4,875	9,450	8,315	4,000	1,600	14,185	2,960	0	0	55,515	131,825
2L	34,200	4,965	11,340	7,855	5,535	2,320	21,725	2,960	0	0	68,671	159,571
2Q	34,260	5,850	12,730	10,125	5,400	2,160	21,565	1,335	0	0	98,979	192,404
2R	9,115	1,240	8,540	6,820	4,200	1,680	17,710	195	0	0	83,434	132,934
2W	91,170	13,340	26,105	18,375	8,800	3,520	31,145	5,920	0	0	88,570	286,945
2Z	105,665	16,470	25,200	19,630	10,755	4,720	39,005	8,880	0	0	117,635	347,960
3A	34,050	3,707	7,120	4,670	2,600	1,038	7,885	10,560	0	0	10,000	81,630
3AZURE	161,060	21,109	40,700	28,050	14,200	5,676	48,590	66,035	0	0	118,656	504,076
3IVORY	31,330	3,990	9,450	7,510	4,200	1,680	18,458	10,560	0	0	74,295	161,473
3MELLOW	86,575	10,582	24,275	18,375	9,865	4,078	34,655	29,080	0	0	101,890	319,375
3NARVIK	55,485	7,887	18,460	12,225	7,200	3,016	28,250	22,455	0	0	85,581	240,559
3SAFFRO	44,775	5,940	14,817	10,940	6,065	2,560	25,315	11,395	0	0	98,110	219,917
3TAWNY	72,195	9,647	20,700	15,515	7,800	3,118	26,085	24,640	0	0	74,100	253,800
3XANADU	34,032	6,310	14,140	10,275	5,400	2,160	20,980	0	0	0	85,019	178,316
3YASNA	76,925	9,220	21,368	16,305	9,000	3,598	29,745	29,885	0	0	86,365	282,411
4F	79,921	13,541	26,760	23,330	11,935	4,998	32,510	0	35,137	1,500	107,357	336,989
4H	88,864	10,429	22,248	19,030	10,539	4,964	33,140	0	34,657	1,500	123,091	348,462
4K	14,658	4,930	10,710	10,744	5,234	2,440	17,109	0	24,323	500	77,145	167,793
4L	80,734	8,582	17,019	18,252	11,265	4,718	33,000	0	29,224	2,000	125,785	330,579
4O	97,496	13,534	28,530	25,739	13,800	5,816	42,459	0	54,590	1,500	120,244	403,708
4P	215,124	24,152	53,051	43,695	23,348	10,166	73,389	0	63,029	4,500	168,790	679,244
4U	125,339	18,836	38,130	31,555	15,405	6,518	43,695	0	45,000	2,000	112,485	438,963
4V	13,360	2,925	7,059	7,020	3,200	1,360	9,708	0	22,092	0	83,959	150,683
	<b>2,025,702</b>	<b>286,116</b>	<b>625,319</b>	<b>500,520</b>	<b>262,926</b>	<b>109,754</b>	<b>910,428</b>	<b>321,600</b>	<b>308,052</b>	<b>13,500</b>	<b>3,129,277</b>	<b>8,527,384</b>



**KARIMA GIRLS HIGH SCHOOL**  
**30TH JUNE 2023 CREDITORS PER VOTEHEADS**

1	Naivas ltd	34,926.00	BES
2	Trendy home appliances	23,100.00	BES
		<b>58,026.00</b>	
3	Framaha enterprises	151,700.00	LTT
4	Lumu cleaning & health care services	68,300.00	EWC
5	S.k.vet & ai service	30,900.00	DAIRY
6	Kush hardware	21,880.00	RMI
		<b>330,806.00</b>	



KARIMA GIRLS HIGH SCHOOL  
PREPAID FEE AS AT 30TH JUNE 2023

FORM 1	1,303,246.00
FORM 2	1,739,980.00
FORM 3	1,670,251.00
FORM 4	998,284.00
OTHERS	195,822.00
<b>TOTAL</b>	<b>5,907,583.00</b>



	DESCRIPTION	UNITS	OPENING	RECEIVED	TOTALS
			BALANCE	YEAR JULY 2021-JUNE 2022	30TH JUNE 2023
			1ST JULY 2022		
					4349
1	MATHS-F1-F4	PCS	4349		
	TEACHERS GUIDES		52		52
2	ENGLISH F1-F4	PCS	4348		4348
	TEACHERS GUIDES		47		47
3	KISWAHILI F1-F4	PCS	4348		4348
	TEACHERS GUIDES		52		52
4	CHEMISTRY F1-F4	PCS	4348		4348
	TEACHERS GUIDES		52		52
5	BIOLOGY F1-F4	PCS	4156		4156
	TEACHERS GUIDES		46		46
6	PHYSICS F1-F4	PCS	2999		2999
	TEACHERS GUIDES		52		52
7	CRE F1-F4	PCS	2501		2501
	TEACHERS GUIDES		42		42
8	GEOGRAPHY F1-F4	PCS	1397		1397
	TEACHERS GUIDES		21		21
9	HISTORY F1-F4	PCS	1845		1845
	TEACHERS GUIDES		47		47
10	HOMESCIENCE F1-F4	PCS	162		162
	TEACHERS GUIDES		4		4
11	FRENCH F1-F3	PCS	0		0
	TEACHERS GUIDES		0		0
12	COMPUTER F1-F4	PCS	835		835
	TEACHERS GUIDES		12		12
13	AGRICULTURE F1-F4	PCS	844		844
	TEACHERS GUIDES		24		24
14	BUSINESS STUDIES	PCS	3458		3458
	TEACHERS GUIDES		37		37
15	REFERENCE BOOKS	PCS	0		0
16	STORY BOOKS	PCS	0		0
17	OTHER BOOK	PCS	0		0
18	SET BOOKS ENGLISH	PCS	4918	3621	8539
			0		0
19	SET BOOKS KISWAHILI	PCS	3274	2037	5311
20					

**ICT DEPARTMENT**

**RECORD OF ICT TOOLS/EQUIPMENT AS AT 30TH JUNE 2023**

**OPENING BALANCES: AS AT 1ST JULY 2023**

S/NO	OFFICE/DEPARTMENT	ITEM NAME/TYPE	PCS	PURCHASES AS APRIL 2024	IN USE	BALANCE
1	Principal's Office	HP-DESKTOP PC	2	1	3	0
		HP-LASER PRINTER	1		1	0
		32" TV	1		1	0
		UPS	1		1	0
2	Bursar's Office	HP-DESKTPOP PC	1		1	0
		HP-M1132MFP PRINTER	1		1	0
		UPS	1		1	0
3	Accounts Clerk	HP-DESKTOP PC	2	1	3	0
		HP-LASER PRINTER	1		1	0
		UPS	1		1	0
4	Front Office	HP-DESKTOP PC	1		1	0
		HP-LASER PRINTER-M236dn	1		1	0
		UPS	1		1	0
		HP LAPTOP	1		1	0
5	Library	HP-DESKTOP PC	1		1	0
6	Curriculum Master	HP-DESKTOP PC	1		1	0
		HP-COLOR LASER PRINTER	1		1	0
		UPS	1		1	0
7	Exam Room	HP-DESKTOP PC	2		2	0
		HP-M130nw LASER PRINTER	1		1	0
		UPS	1		1	0
8	Science Lab	DELL- DESKTOP PC	1		1	0
9	Timetable Office	HP-DESKTOP PC	1		1	0
10	Smasse Room	KONICA C364 PRINTER	1		1	0
		KYOCERA 2560 PRINTER	1		1	0
		KYOCERA 1025 PRINTER	1		1	0
		TASKALFA 6002S	1		1	0
		HP DESKTOP COMPUTER	1		1	0
11	Chapel	HP-DESKTOP PCS	3		3	0
		VITRON TV SCREENS	5		5	0
		AMPLIFIERS	2		2	0
		WALL MOUNT SPEAKERS	2		2	0
12	Science Labs	HP-DESKTOP PCS	9		9	0
		EEFA TV SCREENS	9		9	0
13	Old Comp Lab/Hsc Lab	HP DESKTOP PC	1		1	0
		EEFA TV SCREEN	1		1	0
14	E-learning Office	HP-DESKTOP PCS	3		3	0
		EPSON L850 PRINTER	1		1	0
		EPSON L3110 PRINTER	1		1	0
		SAFARICOM ROUTER	1		1	0
		PROJECTORS	3		3	0
15	Deputy's Office 1	HP- DESKTOP COMPUTER	1		1	0
		HP LASER JET M130 nw	1		1	0

	Deputy's Office 2	HP- DESKTOP COMPUTER	1		1	0
		EPSON L220 PRINTER	1		1	0
16	Robotics(c/o Mr.Oyaro)	HP LAPTOPS	3	3	3	0
<b>E-LEARNING STUDENTS COMPUTERS/PRINTERS E.T.C</b>						
1	Students Computers	HP	50		50	0
		LENOVO	20		20	0
2	PRINTERS	HP LASER JET M404DN	11		11	0
		HP LASER M1132MFP	1		1	0
3	U.P.S	ASSORTED BRANDS	11		11	0
4	SMART BOARD	EKAA-	1		1	0
5	32" TV SCREEN	AMTEC	1	1	1	0
<b>PUBLIC ADDRESS SYSTEM</b>						
1	Assembly					
		Speakers (WEN) fixed	4		4	0
		Powered Mixer(Fixed)	1		1	0
		Mic Receivers	2		2	0
		Mic Stands	2		2	0
2	Portable Speakers	JBL (BIG)	4		4	0
		RCF (Powered)	2		2	0
3	Portable Mixers	OMEGA/WEN	4		2 Functional	
					2 Non-Functional	
4	Amplifiers	WEN/OHM	2		2	0
5	ASSORTED CABLES	WITH SPEAKONS	6		6	0
		XLR	4		4	0
6	SMOKE MACHINE	1500 FOGGER With Remote Control	1		1	0
7	STAGE LIGHTS	Assorted Brands	4		4	0
8	Dining hall(Purchased 2024)					
	Speakers	Wall mounted	2	2	2	0
	Mixer(small)	Wall mounted	1	1	1	0
	Chorded Mic		1	1	1	0

### STATIONERY STORE INVENTORY

ITEM	DESCRIPTION	UNIT	OPENING BALANCE	PURCHASES DURING THE YEAR	TOTAL RECEIVED	CONSUMPTION DURING THE YEAR	BALANCE AT THE END OF THE YEAR
PHOTOCOPY PAPERS	WHITE	REAMS	820	2400	3220	3195	
	COLOR	REAMS	0	0	0	0	
GRAPH BOOKS		PCS	5656	0	5656	4816	
DIARY BOOKS		PCS	0	20	20	20	
MANILLA PAPER		PCS	41	1756	1797	1777	
MARKBOOK		PCS	20	0	20	20	
CLASS ATTENDANCE REGISTER		PCS	0	64	64	64	
COUNTER BOOKS	4Q	PCS	15	45	60	57	
	3Q	PCS	15	45	60	60	
	1Q	PCS	0	0	0	0	
THUMB PINS		PKTS	20	0	20	4	
STAPLE PINS	24/6	PKTS	16	30	46	34	
	17"	PKTS	6	0	6	2	
BRANDED A4 SQ EXERCISE BOOKS		PCS	4200	0	4200	3870	
BRANDED A4 RULED EXERCISE BOOKS		PCS	1188	19734	20922	20658	
WHITE BOARD MARKER PEN		PCS	51	276	327	291	
WHITE BOARD MARKER INK		PCS	81	432	513	468	
PERMANENT MARKER PEN		PCS	2	120	122	108	
BIRO PENS	BLUE	PCS	200	1500	1700	1540	
	BLACK	PCS	0	1200	1200	996	
	RED	PCS	310	1800	2110	2010	
GEL INK PENS		PCS	0	100	100	82	
RUBBER BANDS		PCS	16	50	66	64	
BLACKBOARD DUSTER		DOZ	5	120	125	111	
HIGHLIGHTER PEN		PCS	4	0	4	2	
2 TIER DESKTOP ORGANIZER		PCS	0	0	0	0	
STAMP INK (SELF INKING)		PCS	10	0	10	6	
HP TONER 17A		PCS	20	0	20	16	
HP TONER 83A		PCS	3	10	13	7	
HP TONER 85A		PCS	8	0	8	3	
HP TONER 78A		PCS	0	10	10	9	
HP TONER 130A BLACK		PCS	4	0	4	1	
HP TONER 130A YELLOW		PCS	9	0	9	1	
HP TONER 130A CYAN		PCS	9	0	9	1	
HP TONER 130A MAGENTA		PCS	9	0	9	0	
HP TONER 125A BLACK		PCS	9	0	9	0	
HP TONER 125A YELLOW		PCS	6	0	6	0	
HP TONER 125A CYAN		PCS	8	0	8	0	
HP TONER 125A MAGENTA		PCS	8	0	8	0	
RISO INK		PCS	12	24	36	30	
RISO MASTER ROLL		PCS	26	20	46	30	
KYOCERA TONER		PCS	4	0	4	2	
KYOCERA MITA		PCS	0	0	0	0	
TONER TN 321	YELLOW	PCS	2	0	2	1	
	MAGENTA	PCS	4	0	4	1	
	CYAN	PCS	3	0	3	1	
	BLACK	PCS	3	0	3	2	
TRANSPARENT BINDING PAPER		PCS	177	400	577	496	
IVORY PAPER		PCS	0	1100	1100	1000	
EMBOSSED PAPERS		PCS	334	400	734	534	

ITEM	DESCRIPTION	UNIT	OPENING BALANCE	PURCHASES DURING THE YEAR	TOTAL RECEIVED	CONSUMPTION DURING THE YEAR	BALANCE AT THE END OF THE YEAR
A4 WRITING PAPER		REAMS	434	0	434	336	98
POLYTHENE PAPER		PCS	5	0	5	2	3
CORRECTION FLUID		PCS	2	10	12	10	2
STICK NOTES		PCS	3	0	3	3	0
SPRING FILES		PCS	32	200	232	72	160
BOX FILES		PCS	11	12	23	22	1
PRITT GLUE STICK		PCS	12	0	12	9	3
PRITT GLUE LIQUID		PCS	31	0	31	25	6
ERASER		PCS	10	0	10	4	6
OFFICE STAMP		PC	0	1	1	1	0
PAPER PUNCH		PCS	0	2	2	2	0
PENCILS		PCS	16	12	28	12	16

STAPLER		PCS	0	30	30	24	6
STAPLER	HEAVY DUTY	PC	0	1	1	1	0
A4 BRANDED ENVELOPES		PCS	292	500	792	634	158
A5 BRANDED ENVELOPES		PCS	134	500	634	388	246
DL SIZE BRANDED ENVELOPES		PCS	900	0	900	442	458
C3 BRANDED ENVELOPES		PCS	0	100	100	32	68
CD-RW		PCS	54	10	64	64	0
CD-R		PCS	313	0	313	313	0
CARBON PAPERS		PCS	452	0	452	115	337
BINDING TAPE		PCS	21	32	53	46	7
CELLO TAPE		PCS	12	84	96	94	2
MASKING TAPE		PCS	16	96	112	104	8
DRAWING BOOKS		PCS	533	0	533	213	320
LPO BOOK		PCS	0	20	20	5	15
A5 S/Q EXERCISE BOOKS		PCS	216	0	216	80	136
CLIP PINS		PKTS	22	0	22	8	14
S1 LEDGER BOOKS		PCS	10	0	10	6	4
CLIP BOARDS		PCS	0	0	0	0	0
NOTE BOOKS		PCS	15	0	15	12	3
OMEGA WHITE CHALKS		PKTS	14	0	14	14	0

STORES					
DESCRIPTION	UNITS	OPENING BALANCE IN SHILLINGS	PURCHASES DURING THE YEAR	CONSUMPTION DURING THE YEAR	BALANCE AT THE END OF THE YEAR
1 MAIZE	90KGS BAG	269	550	553	266
2 BEANS	90KGS BAG	351	180	441	90
3 GREEN GRAMS	90KGS BAG	42	260	247	55
4 BROWN GRAMS	90KGS BAG	32	0	0	32
5 RICE	25KGS BAGS	1390	2420	3276	534
6 SUGAR	50KGS BAGS	178	450	617	11
7 COOKING FAT	10KGS CTN	194	640	817	17
8 COOKING OIL	LT	0	300	300	0
9 TEA LEAVES	PKS 500GMS	355	600	655	300
10 COFFEE	CTN	46	100	126	20
11 ZESTA	500GMS PCS	8	108	110	4
12 BAR SOAP	CTN	1	12	11	2
STEEL WIRE	PCS	63	120	163	20
MULTIPURPOSE SOAP	20LTS JERICAN	73	400	450	23
STAIN REMMO	20LTS JERICAN	28	150	162	16
DISINFECTANT	20LTS JERICAN	20	151	160	11
HANDWASH SOAP	20LTS JERICAN	2	60	62	0
BRUSH HARD	PCS	5	99	104	0
BRUSH SOFT	PCS	0	253	253	0
DUST BINS	PCS	0	100	59	41
CEMENT	50KGS BAGS	285	3819	3878	226
CUTTING DISC	PCS	2	282	280	4
BALLAST	TONES	0	460	460	0
SAND	TONES	0	1860	1860	0
BINDING WIRE	ROLLS	0	125	123	2
HOOP IRON	ROLLS	0	30	30	0
D 0	PCS	0	1500	1500	0
D 2	PCS	0	2050	2050	0
D 6	PCS	0	430	428	2
D 20	PCS	0	530	518	12
D 25	PCS	0	115	115	0
TIMBERS 3X2	FTS	0	35	35	0
TIMBER 6X1	FTS	0	4000	4000	0
MEAT	KGS	0	2000	2000	0
FIREWOOD	LORRY	0	15405	15325	80
WHEAT FLOOR	BALES	0	21	21	0
KUNDE	90KGS BAG	0	1165	1143	22
TERRAZO-CHIPS	25KGS BAGS	0	130	116	14
POLISH	LTS	0	1369	1369	0
ACIDS	LTS	0	560	560	0
DIAMOND	PCS	0	25	25	0
OXIDES	20KGS BAGS	0	50	50	0
STRIPS	BUNDLES	0	29	29	0
SMOOTH BLOCK	PCS	0	20	10	10
WHITE CEMENT	50KGS BAGS	0	28	22	6
GRINDING DISC	PCS	0	590	530	60
NAILS	50KGS BAGS	0	30	27	3
TUBES	PCS	0	28	24	4
RODS	CTNS	0	100	100	0
TERRAZO CHIPS	25KGS BAGS	0	65	64	1
ROUGH STONE	PCS	0	1369	1106	263
RUSHES	PCS	0	12	12	0
ROLLERS	PCS	0	36	31	5
WHEELS	25KGS BAGS	0	22	22	0
WIND PAPER	ROLLS	0	532	457	75
WIRE BRUSH	PCS	0	2	2	0
JRPENTAINIE	LTS	0	20	20	0
PAINTS	20LTS BKT	0	50	35	15
INDIC COAT PAINTS	20LTS BKT	0	146	89	57
MILCON	TUBE	0	40	34	6
LUTTS	BKTS	0	50	50	0
WINDOW PANES	SHEET	0	50	41	9
STAIRS	PCS	0	195	195	0
SIAM TOILET	PCS	0	2	2	0
JOFT BRUSH	PCS	0	2	2	0
TERRAZO PINS	PCS	0	40	33	7
			20	20	0



SCHOOL FARM

DESCRIPTION	UNITS	OPENING BALANCE IN UNITS	INCREASES DURING THE YEAR	DISPOSALS DURING THE YEAR	BALANCE AT THE END OF THE YEAR
A CATTLE DAIRY	NUMBERS	11	1	1	11
SHEEP		25	14	11	28
TREES		13540	2530	0	16070
CATTLE BEEF		7	0	1	6
PIGS		10	0	0	10
RABBITS		0	345	109	236

**KARIMA GIRLS HIGH SCHOOL  
TOOLS AND EQUIPMENT  
AS AT 30<sup>TH</sup> JUNE 2023**

NO	ITEM DESCRIPTION	QUANTITY	IN USE	BALANCE & CONDITION
1	CONCRETE MIXER	1	1	0
2	LAWN MOWER	2	1	1 Faulty
3	POWER SAW	2	1	1 Faulty
4	BIOGAS SYSTEM		1	1
5	TEACHERS CHAIRS	70	70	0
6	PLASTIC CHAIRS (BLUE)	1000	1000	0
7	CHAFF CUTTER	3	2	2 Faulty
8	CHOPPER	2	1	1 Faulty
9	WELDING MACHINE	1	0	1 Faulty
10	GRINDING MACHINE	1	0	1 Faulty
11	PIPE RANGE	2	2	1
12	POSHO MILL	1	1	0
13	PLASTIC WELDING TOOL	1	1	0
14	WHEEL BARROW	10	5	5 Faulty
15	DIE STOCK MACHINE	2	1	1 Faulty
16	JACK PLANE	1	1	0
17	RIBATE GUN	1	1	0
18	WATER SPRING GUN	2	1	1
19	VIBRATOR	1	1	0
20	SLEDGE HAMMERS	2	2	0
21	CLUB HAMMERS	1	1	0
22	CLAW HAMMERS	1	1	0
23	ROUTER	1	1	0
24	CIRCULAR	1	1	0
25	ELECTRIC PLANE	1	1	0



28.	Spring balance	100	0	80	80	20
29.	Glaas blocks (i) Rectangula	220	0	220	All	
	(ii)Triangula	200	130	330	All	
	(iii)Semi circular	220	0	220	All	
30.	Lenses (i) Concave	200	140	340	All	
	(ii)Convex	200	0	200	All	
31.	Density bottles	10	0	10	All	
32.	Ureca cans	10	0	10	All	
33.	Rules (i) Meter rules	150	100	250	All	
	(ii) Half meter rules	250	00	250	All	
34.	Transformer model	1	0	0		
35.	Gass taps	112	0	112	All	
36.	Distiller	1	0	1	All	
37.	Fire extinguishers	3	0	3	all	
38.	Cupboard	2	0	2	All	
39.	Centrifuge	2	0	2	All	
40.	Soft bords	250	0	250	All	
41.	Pins optical	500	00	500	All	
42.	Voltmeters (i) Analogue	55	0	55	55	15
	(ii)Digital	150	0	150	All	
43.	Ammeters (i) Analogue	60	0	60	60	10
	(ii)Digital	210	0	210	All	
44.	Galvanometers(i) Analogue	42	0	42	8	42
	(ii)Digital	120	0	120	30	120
45.	Milliammeters(Digital)	150	0	120	120	30
46.	Sling	4	0	4	4	1
47.	Mabbles	1000	0	1000	0	0
48.	Trolleys	10	0	10	0	0
49.	Bimetalic strips	5	0	5	0	0
50.	Ray boxes	20	0	20	9	11
51.	Themometers					
	(i)Maximum/minim	3	0	2	1	2
	(ii) General purpose	550	0	550	550	120
52.	Pin hole cameras	10	0	10	All	
53.	Pliers	6	0	6	All	
54.	Tinsnip	1	0	1	0	0
55.	Hacksaw	1	0	1	0	0
56.	Huma skeleton(i) Full size	2	1	3S	0	0
	(ii)Small	1	0	1	0	0
55.	Bunsen burners	98	0	98	68	30
56.	Portable burners	25	0	25	25	05
57.	Spirit lamps	15	0	15	0	0

58.	Descicators	5	0	5	0	0
59.	Eectric bell	15	0	10	10	05
60.	Bell jar	10	0	10	0	0
61.	Models(i) Heart	6	0	6		
	(ii)Ear	6	0	6	0	
	(iii)Lung	6	0	6	0	
	(iv) Kidney	6	0	6		
62	Preserved speciments(i)Fish					
	(ii)Cray fish	1	0	1		
63.	Disecting kits	8	0	8	8	2
64.	Pressing board	12	0	12	0	0
65.	Volumetric flask(i) 250ml	250	0	250	0	0
	(ii)500ml	1	0	1	0	0
	(iii)1000	2	0		0	0
	(iv)2000	5			0	0
66.	Gass jars	10	0	10	All	
67.	Water troughs	10	0	8	8	2
68.	Drying tower	2	0	1	1	1
69.	Porcelain boats	20	0	20	0	0
70.	Kipps apparatus	1	0	1	0	0
71.	Beakers glass(i) 50ml	360	160	360		
	(ii)100ml	380	300	680		
	(iii) 250ml	550	400	550		
	(iv)500ml	10	160	170		
	Beakers Plastic(i) 100ml	170	0	170		
	(ii)250	130	0	130		
72.	Reagent bottles	150	0	150		
73.	Pippetes	390	50	440	400	40
74.	Biurettes	321	50	321	340	31
75.	Pippete fillers	206	164	206	348	22
76.	Funnels	360	0	360	All	
77.	Pestle and motor	130	0	130	All	
78.	Crucibles	100	0	100	0	0
79.	Flasks(i) Round bottom	20	0	20	All	
	(ii)Flat bottomed	258	0	258	All	
	(iii)Conical	400	0	400	All	
	(iv) Thermos	10			All	
80.	Clinostat	8	0	8	0	0
81.	Porometers	8	0	8	3	5

82.	Lab trays	30	0	30	0	0
83.	Power pack	2	0	2	0	0
84.	Electric jug	2	0	1	1	1
85.	Spatula Metallic	250	0	250	0	0
86.	Liebig condenser	10	0	10	0	0
87.	Measuring cylinders(Glass) (i) 100ml (ii)50ml  (iii)10ml  (Plastic)100ml	240 300  300 250	180 0 50 0	420 300 350 250	All All All All	
88.	Sieves	115	0	115	0	0
89.	Curtains	80	0	80	0	0
90.	Microscopes(i)Student (ii)Binoculars (iii)Laica (iv)Pc	25 1 3 11	0 0 0 2	25 1 2 13	15 0 2 0	10 1 1 0
91.	Buckets (i) 60liters (ii)20liters	12 10	0 0	12 10	All All	
92.	White tile	250	0	250	All	
93.	Tripod stands	210	0	210	All	
94.	Paper punch	1	0	1		
95.	Test tube holders (i)wood (ii)Metalic/wooden	70 260	0 0	70 260	All All	
96.	Petri dish	220	0	220	All	
97.	Test Tubes	4500	1000	5000		500
98.	Boiling tubes	2500	200	2200	2200	500
99.	Deflagrating Spoons	60	0	60	All	
100.	Scalpel blade	200	300	500	All	
101.	Glass slides	200	0	200	All	
102.	Smoke cells	10	0	10	All	
103.	Lens holders	140	0	140	All	
104.	Digital stop watch	120	60	180	170	50
105.	Analogue watches	20	0	0	0	20
106.	Plastic rulers	70	0	70	0	
107.	Gas cylinders 13kg	5	0	5	5	1
108.	Ray boy	10	0	10	10	5
109.	9V Batteries (Energizer)	30	0	30	all	
110.	Binoculars Microscope	1	0	1	1	
112.	Handlens	210	0	210	all	

113	Bottle droppers(Plastic)	1100	200	1300	all	
114.	Newtons color disk	4	0	4	All	
115.	Test tube racks(Plastic)	300	50	300		
116.	Bar and gauge apparatus(sets)	5	0	5	all	
117.	Eureka cans	15	0	15	all	
118.	Plane mirrors	50	180	230	All	
119.	Aspirator Bottles	10	0	10	All	
120.	Forcepts	60	90	150		
121.	Rubber corks	260			all	
122.	Conecting wires	800			all	
123.	Crocordile clips PKTS	10			ALL	
124	Resistors 100ohms	6000			all	
125.	Magnetic compass	200			all	
126.	Ph charts	190			70	120
127.	Block and tackle double pulley	10			all	
128.	Atomic model set china 60 balls	4			all	
129	Cartesian Divers	15			all	
130	Optical Bench with accessories	10			all	
131.	Watch glass 5cm	150			all	
132.	Biconcave	0	30	30	all	
133.	White screen with cross wire(15cm)	0	130	130	All	
136	Jockeys	0	120	120	all	
137	Tap key switch	0	80	80	all	
138.	Cell holders (pair)	110	40	150	all	
139	Wash bottle 1 litre	0	80	80	all	
140	Clinical thermometers	0	50	50	all	
142	Thistle funnels	0	8	8	all	
141	Bunsen burner tubes	0	35	35	all	
142	Heating Mantle	0	2	2	all	
143	Dropping funnels	0	16	16	all	
144	Separating funnels	0	16	16	all	
146	Helical spring with pointer	0	100	100	all	
147	calorimeter	0	6	6	all	
150	Electric motor model	0	5	5	all	
151.	Plastic dropper 10ml	0	220	220	all	
152.	Glass beakers 400ml	0	120	120	all	
153	Thermisters	0	150	150	All	
154	Water baths	10	4	14	All	
155.	Conical fkasks	220	80	300	All	
158	Pipette fillers (bulb)	200	50	200	all	

**KARIMA GIRLS HIGH SCHOOL SCIENCE LABORATORY INVENTORY****1<sup>st</sup> Jne 2022 to 31<sup>st</sup> June 2023****CONSUMEBLES**

	Details	Units	Opening Balance	Purchase	Consumed/used	Balance
01.	Ammonia solution	Ltrs	15.655	0	8.155	7.50L
02.	Ammonium Ferrous sulphate	Grms	4000	2500	1500	5000
03.	Ammonium Sulphate	Grms	1000	1500	300	2200
04.	Ammonium Nitrate	Grms	1000	000	500	500
05.	Acetone	Ltrs	15.1	10	1750	7500
06	Ethanal (Absolute)	Ltrs	7	2.5	4.5	5
07.	Aluminium Foil	Rolls	0.5	2	0.5	2
08.	Amylase	Grms	2145	0	1500	645
09.	Activated charcoal	Grms	625	0	0	625
10.	Aluminium Oxide	Grms	2000	0	650	1350
11.	Hyd Aluminium Sulphate	Grms	1760	0	1760	1000
12.	Ascorbic ACID	Grms	1400	2000	2300	1500
13.	Aluminium Hydroxide (hex)	Grms	1700	0	800	900
14.	Burette Tubbing	Mtrs	4	10	8	6
15	Barium Nitrate	Grms	2000	1500	1500	2000
16.	Barium Chloride	Grms	560	1000	1000	960
17.	Benedicts	Ltrs	13000	0	5845	7155
18.	Bicarbonate indicator	Ltrs	1935	5000	935	6000
19.	Bromothymol blue	Grms	0	2	1	1
20.	Calcium Metal	Grms	500	500	500	500
21.	Calcium Nitrate	Grms	405	2000	185	1000
22.	Bonzoic acid	Grms	1500	0	1000	500

23.	Calcium Carbide	Grms	620	0	320	300
24.	Copper Sulphate (Dense)	Grms	2000	2000	3500	500
25.	Calcium Oxide	grms	535	500	265	770
26.	Copper turnings	Grms	1590	0	590	1000
27.	Copper oxide	Grms	740	0	240	500
28.	Cotton thread	Rolls	7	5	6	6
29.	Calcium hydroxide	Grms	2810	0	1810	1000
30.	Coconut Oil	Ltrs	0	0	0	0.0
31.	Copper wire	Rolls	1	0	0	1
32.	Copper Sulphate(Unhy)	Grms	1170	0	170	1000
33.	Copper carbonate	Grms	1500	1000	500	2000
34.	Calcium Chloride	Grms	140	0	20	120
35.	Cobalt Chloride paper	Pkts	11	2	6	7
36.	Calcium Chloride (Fused)	Grms	300	0	00	300
37.	Detergent	Ltrs	0.0	0	0.0	0.0
38.	Diastase	Grms	8000	0	300	500
39.	Distilled water	Ltrs	160	400	260	300
40.	Ethanoic Acid	Ltrs	4.8	20	11.8	13.00
41.	Filter papers(Dr.Watts)	Pkts	11	0	6	5
42.	Filter Paers 12.5cm	Pkts	25	20	30	15
43.	Ferrous Sulphate (Hepta)	Grms	1520	4500	520	5500
44.	Glucose mono hydrate	Grms	2500	2000	1500	3000
45.	Gas catrgde	Pcs	6	20	14	12
46.	Glass tubing	Cm	100	0	0	100
47.	Glycerine	Ltrs	6200	13000	11700	7500
48.	Hydrochloric acid	Ltrs	10	40	25	25
49.	Hydrogen Peroxide (20v)	Ltrs	14	0	6.5	14
50.	Iron Fillings	Grms	1500	0	500	1000

51.	Iron Powder	Grms	1000	0	500	500
52.	Industrial Gloves	Pairs	8	0	6	2
53.	Lablea (Adhe) K26	Pkts	7	0	3	4
54.	Lbles KS38	Pjts	5	0	1	4
55.	Lead Carbonate	Gms	1600	0	600	1000
56.	Lead (II) Nitrate	Grms	1350	2000	1350	2000
57.	Lithium Metal	Grms	80	0	0	80
58.	Litmus Paper(B)	Pkts	0.5	23	19.5	4
59.	Litmus Paper (R)	Pkts	0.5	23	19.5	4
60.	Electroscope Leaves	Pcs	0	0	0	0
61.	Lables KA2	Pkts	2	11	4	10
62.	Lables KA22	Pkts	0	0	0	0
63.	Lbles K16	Pkts	2	0	0	0
64.	Magnesium Sulphate	Gms	2500	3500	2000	4000
65.	Magnesium Ribon	Rolls	5	0	2	3
66.	Maleic Acid	Gms	3000	0	500	2500
67.	Manganese (IV) Oxide	Gms	1000	0	500	500
68.	Magnesium Sulphate	Gms	4500	0	1500	3000
69.	Magnesium Chloride	Grms	1000	1500	500	1000
70.	Methyle Orange Indicator	Grms	2900	0	1900	290
71.	Methyle orange (Screened)	Grms	670	1000	1370	300
72.	Methylated Spirit	Lts	5.9	5	6.4	4.5
73.	Methyle Orange solution	Ltrs	3	0	1	2
74.	Magnesium Powder	Grms	1400	0	400	1000
75.	Naphthalein Balls	Gms	2500	0	500	2000
76.	Nitric (V) Acid	Ltrs	8	0	0.5	7.5
77.	Nichrome Wire 0.37mm	Rolls	17	2	13	6

78.	Nichrome wire 32G	Rolls	1	3	1	3
79.	Nichrome wire 28G	Rolls	1	2	1	2
80.	Oxalic Acid	Gms	4000	6000	4500	5500
81.	Potassium Permanganate	Gms	223	4000	1223	3000
82.	Potassium Nitrate	Gms	1150	0	560	500
83.	Potassium Dichromate	Grms	420	1000	420	1000
84.	Phenolphthalein	Grms	100	500	100	500
85.	Potassium metal	Grms	50	0	0	50
86.	Potassium Carbonate	Grms	3000	0	2000	1000
87.	Potassium Chlorate	Grms	4000	7000	6500	4500
88.	Potassium Iodide	Grms	2500	1000	1000	2500
89.	Potassium Sulphate	Gms	1600	0	600	1000
90.	Potassium Hydrogencarbon	Grms	3000	3000	5000	1000
91.	Plasticine	Bars	5	15	18	2
92.	Potassium Chloride	Grms	25	0	25	00
93.	Potassium Hydrogen pht	Grms	200	0	0	200
94.	Potassium Hydrogen Tar	Grms	180	50	0	180
95.	Sodium Hydrogen Carb	Grms	2000	4000	3500	2500
96.	Sodium Carbonate	Grms	2500	0	1500	1000
97.	Sulphuric (V) Acid	Ltrs	8.68	15	12.60	11000
98.	Sodium Carbonate Deca	Grms	1000	0	500	500
99.	Sodium Hydroxide pellets	Grms	5000	10000	9000	6000
100.	Succinic Acid	Grms	6800	0	6300	500
101.	Sodium Acetate	Grms	2500	0	2000	500
102.	Sodium Bromide	Grms	840	0	340	500
103.	Sodium Peroxide	Gms	1300	0	800	500
104.	Sodium Thiosulphate	Grms	10000	0	5000	5000

105	Sodium Carbonate	Grms	2900		1700	1200
106	Sodium Sulphate(anhy)	Grms	2000	4000	3500	2500
107	Sucrose	Grms	900	0	400	500
108	Starch powder	Grms	1900	1000	1900	1000
109.	Sanital Solvent	Grms	8000	25000	8000	25000
110	Sulphur powder	Grms	1000	0	500	500
111.	Sodium Chloride	Grms	500	0.	0	500
112.	Sodium Sulphate hepta	Grms	1500	0	1500	00
113.	Sodium Peroxide granular	Grms	370	0	0	1500
114.	Tarpentine	Ltrs	00	0	400	00
115.	Universal Indicator	Ltrs	3.00	4	4	3
116.	Universal indicator paper	Pkts	3	16	15	4
117.	Visking tubing	PKTS	7.5	0	5.5	2
118.	Wax	Grms	790	1000	790	1000
119.	Zinc Chloride	Grms	1500	2000	1000	2500
120	Zinc Nitrate	Grms	995	0	495	500
121.	Zinc Sulphate Hepta	Grms	2000	0	1700	1000
122.	Zinc carbonate	Gms	2800	1000	2800	1000
123.	Zinc Poder	Grms	2110	0	1110	1000
124	Zinc Granules	Grms	400	0	400	00
125.	Candle s	Pcs	0	0	0	0
126.	Copper Chloride	Grms	2030	0	1530	500
127.	Copper Hydroxide	Grms	1000	0	500	500
128.	Tartaric Acid	Grms	500	0	0	500
129.	Ferric Sulphate	Grms	400	0	200	200
130.	Latex Gloves	Pkts	4	12	9	7
131.	Lead (II)Sulphate	Grms	500	0	500	00

132.	Magnesium Carbonate	Grms	500	0	00	500
133	Non Drop Candles	Pcs	60	0	60	00
134.	Lead Shopt	Grms	250	0	250	00
135.	Lead Oxide	Grms	610	0	110	500
136.	Ammonium Chloride	Grms	1000	0	500	500
137.	Cyclo Hexane	Ltrs	1.2	0	0.2	1.0
138.	Lables K11	Pkts	4	20	18	6
139.	Calcium hydrocarbonate	Grms	1000	0	0	1000
140.	Magnesium hydrocarbonate	Grms	1000	0	500	500
141.	Egg albumen	Grms	500	1500	500	1500
142.	9v batteries	pcs	30	10	20	20
143.	Lead chloride	Grms	500	0	0	500
144.	Threads (Cotton	Grms	1	10	8	3
145	Phenolphthalein soln	MLS	1000	0	200	800
146.	DCPIP	Grms	100	10	90	
147	Citric acid	Grms	1000	0.0	500	500
148	Cotton WOOL	Rolls	2	0	1	1
149.	Copper wire 0.26mm	Rolls	2	0	1	1
150	Bromine water	Ltrs	4	0.0	0.0	4
151.						
152.						
153.	Lpg tubing	Pcs	0	20	0	20
154.	Zinc hydroxide	Pcs	0	1000	0	1000
155.	Sodium nitrate	Grms	0	2000	0	2000
156.	Dust mask	Pkts	0	3	3	0
157.	Copper wire 0.55	Rolls	0	6	6	0
158.	Diastase	grms	100	0	0	100
159	Methylene blue	grms	300	500	550	250
160.	Methylated spirit(surg)	mls	4500	5000	4500	5000
161	Wooden splints	pkts	1	1	1	1
162						

163.						
164.	Nichrome wire d 0.36d	Rolls	0	8	7	1
165	Nichrome 0.28g	Rolls	0	8	7	1
166.	Iodine crystals	Grms		500	0	500
167.	Castor oil	Ltrs	0	2000	500	1500
168	Dust mask with filter	Pcs	0	30	10	20
169	Stop watch cells xl-009	Pcs	0	50	10	40
170.	Filter papers 18.5 cm	Pcs	0	15	5	10
171	Litmus solution	ltrs	0	4000	1500	2500
172.	Aluminum chloride hexa					
173.	Ammonium acetate					
174.	Ferric chloride					
175.	Hydrogen peroxide (100v)					
176.	Methanal					
177.	Magnesium Hydro					
178.	Magnesium Nitrate					
179.	Nichrome wire swg 30					