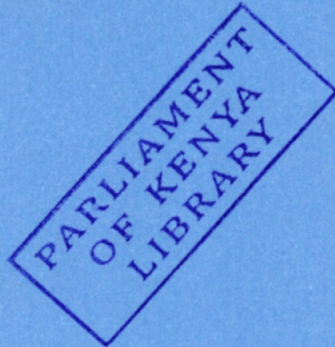


REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 02 DEC 2024

DAY:

Monday

TABLED

**OF**

CLERK-AT  
THE-TABLE:

HON. NAOMI WAPU, MP

DEPUTY MAJORITY WTP

ESTHER NGIINDU

**THE AUDITOR-GENERAL**

**ON**

**KARIMA GIRLS HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**NYANDARUA COUNTY**



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

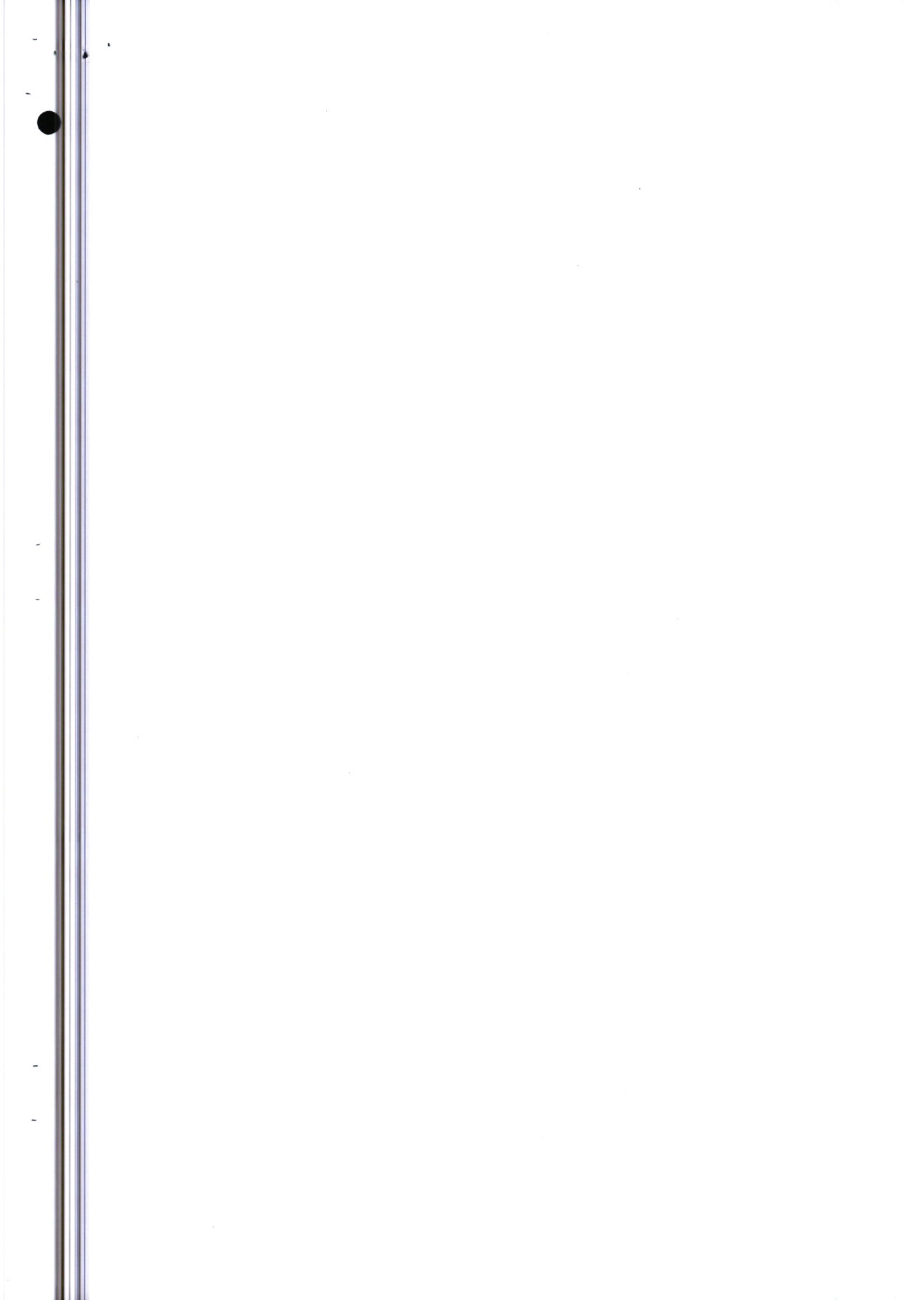


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***KARIMA GIRLS* High School**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2021**

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



**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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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 2021**

**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 1688 and 1379(**exclusive of 2020 candidates who had done KCSE**) number of students as at **30<sup>th</sup> April 2021** and **30<sup>th</sup> June 2021**. It has 8 streams and 70 teachers of which 2 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	30/03/2019
2	GRACE W.W. KINYUA	Secretary - Principal	30/03/2019
3	ANDREW MUIRURI	Member - Co-opted	30/03/2019
4	ANTHONY GITAU	Member – Rep Parents/Local community	30/03/2019
5	ESTHER KABAU	Member – Rep Parents/Local community	19/07/2019
6	JOSEPH WAHOME	Member – Rep Parents/Local community	30/03/2019
7	WANJIKU WAINAINA	Member – Rep Parents/Local community	30/03/2019
8	CAROLINE KARIUKI	Member – Rep persons with special needs	30/03/2019
9	LILIAN GICHURU	Member – Rep Parents/Local community	30/03/2019
10	STEPHEN NJOROGE	Member – Rep CEB	30/03/2019
11	BISHOP STEPHEN KABORA	Member – Rep Sponsor	30/03/2019
12	DR EUNICE KIHARA	Member – Rep Sponsor	30/03/2019
13	LUKE NDEGE	Member - Co-opted	30/03/2019
14	EVALYN NJOGU	Member - Co-opted	30/03/2019
15	MARGARET KIMANI	Member - Rep Teachers	30/03/2019
16			
17			

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021****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	EXECUTIVE COMMITTEE	DR NORMAN KIAMBI GRACE W.W. KINYUA EVALYN NJOGU ANDREW MUIRURI	CHAIRMAN SECRETARY MEMBER MEMBER MEMBER	4 OUT OF 4
2	AUDIT COMMITTEE	EVELYN NJOGU LILIAN GICHURU BISHOP STEPHEN KABORA MS ELIZABETH NJOROGE	CHAIRMAN SECRETARY MEMBER MEMBER	4 OUT OF 4
3	FINANCE, PROCUREMENT AND GENERAL-PURPOSE COMMITTEE	DR NORMAN KIAMBI GRACE W.W. KINYUA LUKE NDEGE CAROLINE KARIUKI MR JOSEPH WAHOME	CHAIRMAN SECRETARY MEMBER MEMBER MEMBER	4 OUT OF 4

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021****KEY SCHOOL INFORMATION AND MANAGEMENT (CONTINUED)**

4	DEVELOPMENT COMMITTEE	DR NORMAN KIAMBI GRACE W.W. KINYUA LUKE NDEGE CAROLINE KARIUKI MR JOSEPH WAHOME	CHAIRMAN SECRETARY MEMBER MEMBER MEMBER	4 OUT OF 4
5	ACADEMIC COMMITTEE	DR EUNICE KIHARA STEPHEN NJOROGE ANTHONY GITAU ALEX ODHONG ESTHER KABAU	CHAIRMAN SECRETARY MEMBER MEMBER MEMBER	4 OUT OF 4
6	DISCIPLINE AND WELFARE COMMITTEE	ANDREW MUIRURI MARGARET KIMANI WANJIKU WAINAINA ZACHARY NJOROGE	CHAIRMAN SECRETARY MEMBER MEMBER	4 OUT OF 4

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 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 2021**

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

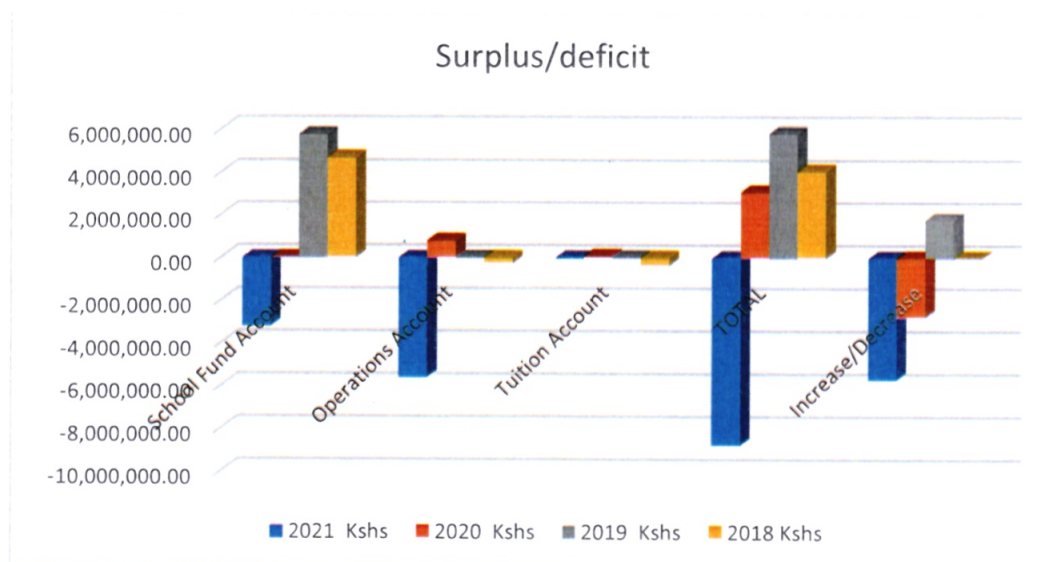
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**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*

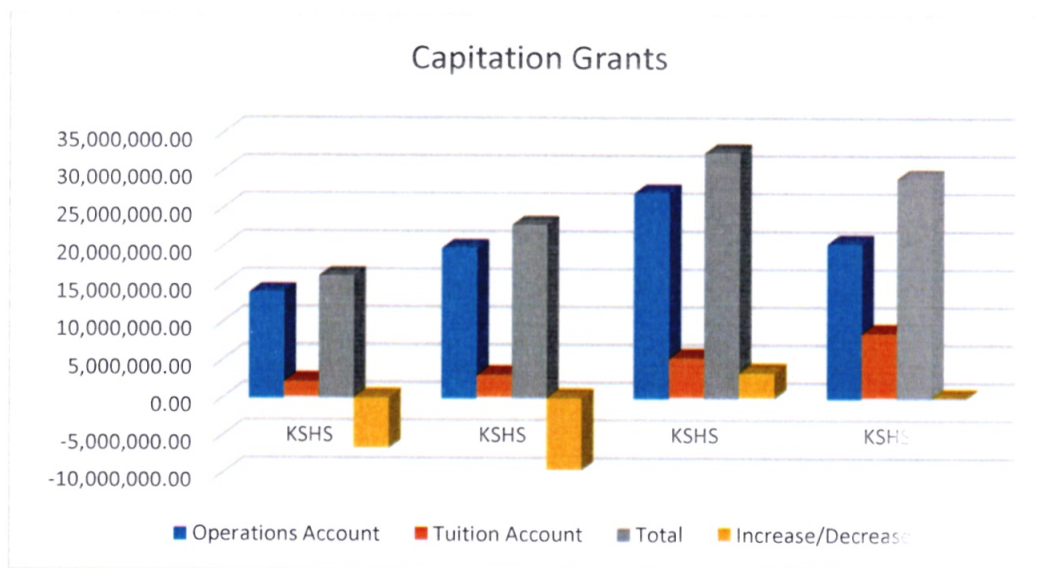
SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	-3,177,453.00	,222,908.00	5,779,141.00	4,673,352.35
2	Operations Account	-5,561,422.00	779,241.00	23,460.00	-257,893.79
3	Tuition Account	15,461.00	74,973.00	38,922.40	-354,821.24
	TOTAL	- 8,723,414.00	3,077,122.00	5,841,523.40	4,060,637.32
	Increase/Decrease	-5,646,292.00	(2,764,401.40)	1,780,886.08	0.00



**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

- *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	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	13,950,297.00	19,807,100.00	27,118,842.00	20,446,583.21
2	Tuition Account	2,206,214.00	3,067,858.00	5,353,025.60	8,622,044.66
	Total	16,156,511.00	22,874,958.00	32,471,867.60	29,068,627.87
	Increase/Decrease	(6,718,447.00)	(9,596,909.60)	3,403,239.73	0.00
	No of Students	1,688	1,648	1,632	1652
	Ratio of Capitation per student	1; 9571.39	1:13,880.44	1:19,896.98	1:17,596.02



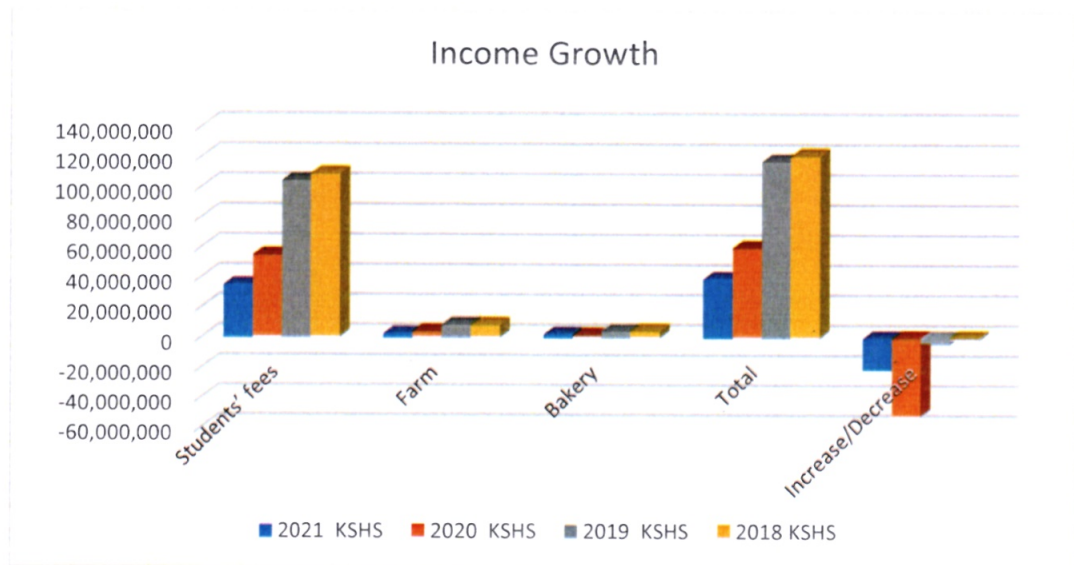
- *A three-year overview of growth of other income(s) earned by the school.*

OVERVIEW OF NET GROWTH OF OTHER INCOME					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Students' fees	36,931,296	54,315,495	104,237,307	108,262,255
2	Farm	2,410,175	3,843,825.	8,659,275	8,210,860

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

3	Bakery	2,038,730	1,536,230	4,465,185	4,351,495
	Total	41,380,201	59,695,550	117,361,767	120,824,610
	Increase/Decrease	- 18,315,349	-5,2359,114	-3,462,843	-741,867

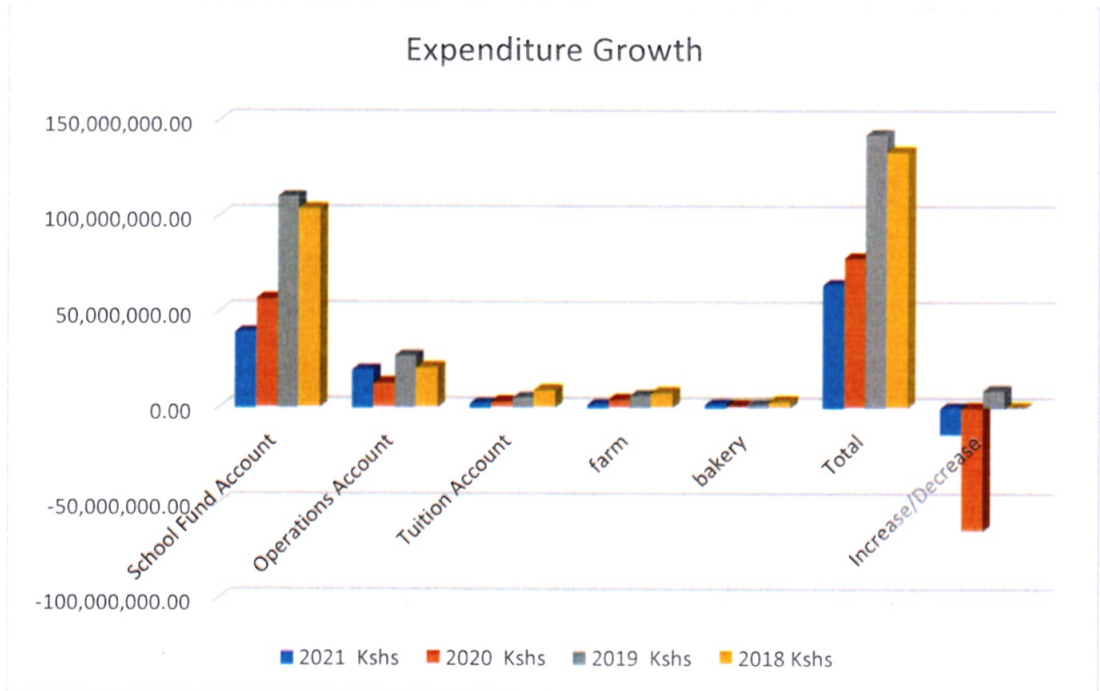


- A three-year overview of growth in expenditure of the school

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	39,189,134.00	56,637,859.00	110,016,448.00	103,588,903.15
2	Operations Account	19,511,719.00	12,795,919.00	27,095,382.00	20,704,477.00
3	Tuition Account	2,190,753.00	3,142,831.00	5,391,948.00	8,976,865.90
4	farm	1,628,108.00	4,204,505.00	6,489,000.00	7,664,730.00
5	bakery	1,627,730.00	1,133,000.00	1,657,800.00	3,215,790.00
	Total	64,147,444.00	77,914,114.00	142,503,778.00	133,270,246.05
	Increase/Decrease	(13,766,670.00)	(64,589,664.00)	9,233,531.95	0.00

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

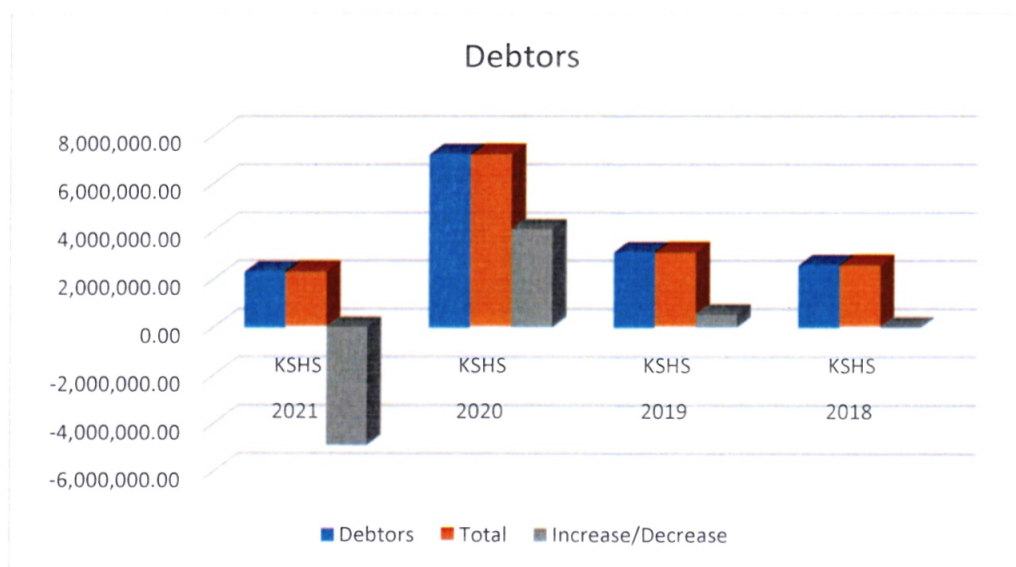


- *Movement of debtors and creditors of the school over the last three years*

MOVEMENT OF DEBTORS OF THE SCHOOL		2021	2020.	2019	2018
SNO		KSHS	KSHS	KSHS	KSHS
a	Debtors	2,297,871.00	7,182,365.00	3,113,719.00	2,587,979.00
	Total	2,297,871.00	7,182,365.00	3,113,719.00	2,587,979.00
	Increase/Decrease	(4,884,494.00)	4,068,646.00	525,740.00	0.00

**KARIMA GIRLS High School**

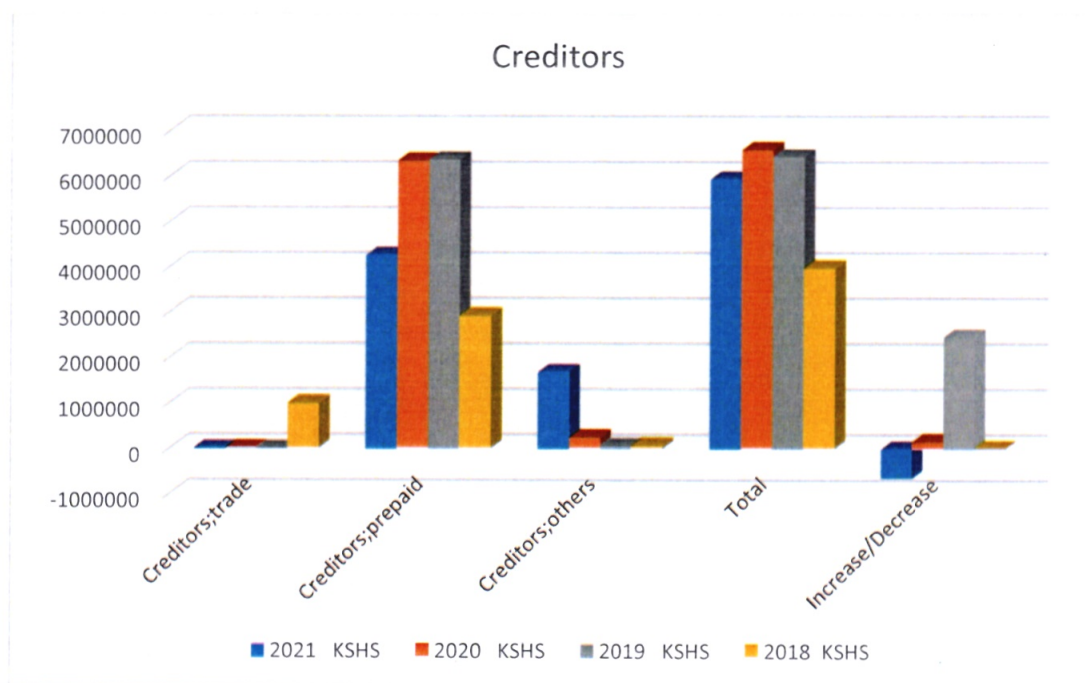
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**



MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
a	Creditors;trade	0.00	0.00	0.00	986,910.00
	Creditors;prepaid	4,249,208.00	6,324,093.00	6,349,681.00	2,909,895.00
	Creditors;others	1,677,970.00	241,565.00	63,630.00	63,630.00
	Total	5,927,178.00	6,565,658.00	6,413,311.00	3,960,435.00
	Increase/Decrease	-638,480.00	152,347.00	2,452,896.00	0.00

**KARIMA GIRLS High School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**



*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 January 2021 and June 2021, the status of the teaching staff is as follows:

There are 68 teachers posted by the Teachers Service Commission and 2 recruited by the Board of Management. Although the teacher student ratio lies at 1:27. We have a shortage of 2 teachers from the given CBE.

**c) Mean score in the 2018/2019/2020 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
2020	355	8.8845	325	91.5	9.32	Positive deviation of 4 in transition rate. Positive deviation of 0.3015 in mean grade

**KARIMA GIRLS High School****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

2019	458	8.583	402	87.8	8.93	Positive deviation of 21.0 in transition rate and 1.333 in the mean grade.
2018	388	7.25	258	66.5	8.9	The performance of mathematics, biology and agriculture led to a negative deviation in transition rate and in the mean Grade.

**d) Number of Candidates in the 2018/2019/2020 KCSE:**

	2021	2020	2019	2018
Candidates		355	458	388

**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 2021**

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**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	Maintenance & Improvement from G.O.K	On-going	50,839,457	12,604,197	October 2023

.....  
**School Principal**



**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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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, 2021, and of the school's financial position as at that date.

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

.....  
  
**Name:** Grace Wani  
**Designation:** School Principal & Secretary to Board of Management  
**Date:** 11/7/24

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

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



*Enhancing Accountability*

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, 2021 – NYANDARUA COUNTY

---

### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement

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*Report of the Auditor-General on Karima Girls High School for the year ended 30 June, 2021 – Nyandarua County*

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, 2021 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.50,204,917 and Kshs.50,204,830 which varies with the re-casted amount of Kshs.56,551,667 and Kshs.55,528,031 respectively. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.51,366,385 and Kshs.42,444,973 which varies with the re-casted amount of Kshs.69,592,495 and Kshs.55,052,710 respectively.

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

### **2. Accounts Receivables**

#### **2.1 Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,426,112 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit. Further, significant accounting policies on accounts receivables as disclosed in Note 5 is silent on the treatment of the students' fees balances which is the major source of income for the School.

#### **2.2 Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,426,112 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.11,074,241 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.13,426,112 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 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, 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. 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 Management presented the annual report and financial statements covering six months from January, 2021 to June, 2021 with comparative balances for financial year 2020. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board (PSASB). Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

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

#### **2. Unconfirmed Student Enrollment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.16,156,511. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2020/2021, NEMIS reflected one thousand six hundred and ninety five (1,695) students while records from the School had one thousand seven hundred and ninety two (1,792) students, resulting to an under-funding of the School by an amount of Kshs.937,367. 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.

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*Report of the Auditor-General on Karima Girls High School for the year ended 30 June, 2021 – Nyandarua County*

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

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

During the period under review, the School received operations capitation grants of Kshs.13,950,297 from the Ministry of Education to the operations bank account. Out of this, Kshs.6,363,750 was supposed to be transferred to the School infrastructure bank account for maintenance and improvement of the School facilities. However, an amount of Kshs.5,923,000 was transferred to the School infrastructure bank account resulting in under-transfer of Kshs.440,750, contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Internal 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 ISSAIs 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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**


**23 September, 2024**


**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**


**6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2021**

Description Of Vote Head	Note	2020- 2021	2019- 2020
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	2,206,214	3,067,858
Government grants for operations	2	7,603,547	13,275,100
Government Grants for infrastructure	3	6,346,750	6,532,000
School fund income- parents' contributions	4	36,931,296	54,315,495
Miscellaneous incomes	5	4,634,095	27,385,583
<b>Total Receipts</b>		<b>57,721,902</b>	<b>104,576,036</b>
<b>Payments</b>			
Tuition	6	2,190,753	3,142,867
Operations	7	6,903,982	12,777,569
Infrastructure	8	12,607,737	18,350
Boarding and school fund	9	42,444,973	79,803,604
<b>Total Payments</b>		<b>64,147,445</b>	<b>95,742,390</b>
<b>Surplus/Deficit</b>		<b>(6,425,543)</b>	<b>8,833,646</b>

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

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

.....  
  
**Name:** Grace Wzumi  
**School Principal/ Secretary to BOM**  
**Date:** 11/7/24

.....  
  
**Name:** Mucumbi JG  
**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 2021**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021**

Description	Note	2020- 2021	2019- 2020
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	3,666,593	7,311,932
Cash balances	11	157	18,371
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b><u>3,666,750</u></b>	<b><u>7,330,302</u></b>
Account's receivables	13	13,426,112	16,826,583
<b>Total financial assets</b>		<b>17,092,862</b>	<b>24,156,885</b>
<b>Financial liabilities</b>			
Accounts payables	14	5,927,178	6,565,658
<b>Net financial assets</b>		<b>11,165,684</b>	<b>17,591,227</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	17,591,227	8,757,580
<b>Surplus/deficit for the year</b>		<b>(6,425,543)</b>	<b>(8,833,646)</b>
<b>Net financial position</b>		<b>11,165,684</b>	<b>17,591,227</b>

The school's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

.....  
 Name: *Dr. Norman Kwaaka*

Chair BOM

Date: *12/7/24*

.....  
 Name: *Grace Wani*  
 School Principal/ Secretary to  
 BOM

Date: *11/7/24*

.....  
 Name: *Mwaura JS*

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 2021**

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2021**

Description	Note	2020- 2021	2019- 2020
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition		2,206,214	3,067,858
Government grants for operations		7,603,547	13,275,100
Government grants for infrastructure		6,346,750	6,532,000
School fund income- parents contributions/ fees		44,456,065	54,315,495
Other income		6,070,700	27,385,583
<b>Total receipts</b>		<b>66,683,276</b>	<b>104,576,036</b>
<b>Payments</b>			
Cash outflows for tuition		2,190,753	3,142,867
Cash outflows for operations		6,903,982	12,777,569
Cash outflows for infrastructure		12,607,737	18,350
Cash outflows Boarding/lunch and school fund payments		48,644,356	79,803,604
<b>Total payments</b>		<b>70,346,828</b>	<b>95,742,390</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>(3,663,552)</b>	<b>8,833,646</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	18	-	-
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>(3,663,552)</b>	<b>(1,427,278)</b>
Cash and cash equivalent at beginning of the FY		7,333,302	8,757,580
<b>Cash and cash equivalent at end of the FY</b>		<b>3,666,750</b>	<b>7,330,302</b>

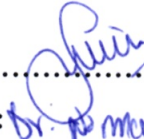
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.


(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 2021**

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The school's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

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

  
.....  
Name: **Loretta Akpan**  
School Principal/ Secretary to  
BOM  
Date: 1/7/24

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

*(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 2021

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>					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	34,550	-	34,550	34,550	100%
Exercise Books	134,550	-	134,550	134,550	100%
Laboratory Equipment	2,807,221	-	2,807,221	2,807,221	100%
Internal Exams	4,2275	-	42,275	42,275	100%
Teaching / Learning Materials	1,145,342	-	1,145,342	1,145,342	100%
chalks	42,275	-	42,275	42,275	100%
<b>TOTALS</b>	<b>2,206,214</b>	<b>-</b>	<b>2,206,214</b>	<b>2,206,214</b>	<b>100%</b>
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	4,776,517	-	4,776,517	4,776,517	100%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	541,330	-	541,330	541,330	100%
Electricity And Water	1,396,925	-	1,396,925	1,396,925	100%
Medical	-	-	-	-	-
Administration Costs	888,775	-	888,775	888,775	100%
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
	<b>7,603,547</b>	<b>-</b>	<b>7,603,547</b>	<b>7,603,547</b>	<b>100%</b>

<b>Receipt/Expenses Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual On Comparable Basis</b>	<b>% Of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	6,346,750	-	6,346,750	6,346,750	100%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	5,641,167	-	5,641,167	4,062,026	72%
Repairs And Maintenance	1,728,500	-	1,728,500	1,299,957	75%
Local Transport / Travelling	2,953,665	-	2,953,665	2,391,885	81%
Electricity And Water	5,268,905	-	5,268,905	3,861,812	73%
Medical	-	-	-	-	-
Administration Costs	3,566,190	-	3,566,190	3,004,345	84%
Activity	689,770	-	689,770	516,047	75%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	25,722,625	-	25,722,625	19,497,353	76%
<b>5) Miscellenous Income</b>					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	2,410,175	-	2,410,175	2,410,175	100%
Insurance Compensation	-	-	-	-	-
Income From bakery	2,038,730	-	2,038,730	2,038,730	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
Income From Bus Hire	-	-	-	-	-
Fee uniform	185,190	-	185,190	185,190	100%
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
<b>Total Income</b>	<b>50,204,917</b>		<b>50,204,917</b>	<b>39,267,520</b>	<b>78%</b>
<b>(6) Expenditure For Tuition</b>					
Textbooks	-	-	-	-	-
Reference Materials	34,550	-	34,550	30,990	90%
Exercise Books	134,550	400,000	534,550	507,840	95%
Laboratory Equipment	2,807,221	-400,000	2,407,221	1,090,056	45%
Internal Exams	42,275	-	42,275	-	-
Teaching / Learning Materials	1,145,342	-	1,145,342	559,337	49%
Chalks	42,275	-	42,275	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	2,530	-
	<b>4,206,213</b>	<b>0</b>	<b>4,206,213</b>	<b>2,190,753</b>	
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	4,776,517	-	4,776,517	4,877,125	102
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	541,330	-	541,330	-	-

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
Electricity, Water and Conservancy	1,396,925	-	1,396,925	1,116,902	80%
Medical	-	620,000	620,000	612,585	99%
Administration Costs	888,775	-620,000	268,775	227,770	85%
Activity Expenses	-	-	-	-	-
Covid-19	-	-	-	69,600	-
SMASSE	-	-	-	-	-
	<b>7,673,147</b>	<b>0</b>	<b>7,673,147</b>	<b>6,903,982</b>	<b>90%</b>
<b><i>(8) Expenditure For infrastructure</i></b>					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of Dining Hall	6,346,750	-	6,346,750	12,604,197	199%
Purchase of furniture	-	-	-	-	-
Bank Charges	-	-	-	3,540	-
<b>Totals</b>	<b>6,346,750</b>	<b>0</b>	<b>6,346,750</b>	<b>12,607,737</b>	<b>199%</b>
<b><i>(9) Expenditure For school fund/lunch/boarding</i></b>					
Personnel Emoluments	5,641,167	-1,500,000	4,141,167	975,425	24%
Repairs, Maintenance and Improvements	1,728,500	1,500,000	3,228,500	3,207,558	99%
Local Transport / Travelling	2,953,665	-1,000,000	1,953,665	1,63,6310	84%
Electricity, Water and Conservancy	5,268,905	-2,500,000	2,768,905	1,564,745	57%
Medical Expenses	-	-	-	-	-
Administration Costs	3,566,190	1,000,000	4,566,190	4,537,482	99%

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
Activity	689,770	-	689,770	188,033	27%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	25,722,625	-	25,722,625	22,075,270	86%
Expend For Income Generating farm	1,628,108	-	1,628,108	1,628,108	100%
SES Items	-	2,500,000	2,500,000	2,464,587	99%
Expend For Income Generating bakery	1,627,730	-	1,627,730	1,627,730	100%
uniform Expenses	662,950	-	662,950	662,950	100%
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
caution -lab item	1,876,775	-	1,876,775	1,876,775	100%
<b>Totals</b>	<b>51,366,385</b>	<b>0</b>	<b>51,366,385</b>	<b>42,444,973</b>	<b>83%</b>

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

- i. *Underutilization on parent funded account is due student failing to pay fee on time and on Moe funded is due to late release of fdse fund*

## **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 2021.

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Reference Materials	34,550,	326,600
Exercise Books	134,550	861,660
Laboratory Equipment	807,222	861,660
Internal Exams	42,275	326600
Teaching / Learning Materials	1,145,343	818,148
Others (specify) *chalk	42,275	163300
<b>Total</b>	<b>2,206,214</b>	<b>3,067,858</b>

*\*Include others as per MOE circulars*

**2 Government Grants for Operations**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	4,776,517	8,148,700
Repairs And Maintenance	-	-
Local Transport / Travelling	541,330	659,975
Electricity And Water	1,396,925	1,353,225
Medical	-	326600
Administration Costs	888,775	1,309,400
Activity	-	653,200
Other Vote Heads (specify)*school fund	-	824,000
<b>Total</b>	<b>7,603,547</b>	<b>13,275,100</b>

*\*Include others as per MOE circulars*

**3 Government Grants for infrastructure**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvement	6,346,750	6,532,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
<b>Total</b>	<b>6,346,750</b>	<b>6,532,000</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	4,060,026	5,703,946
Repairs and maintenance	1,299,957	1,751,767
Local transport / travelling	2,291,885	3,265,247
Electricity and water	3,861,812	5,901,954
Medical	-	-
Administration costs	3,004,345	4,299,523
Activity	516,047	695,813
Fee on Boarding Equipment and stores	19,497,535	32,697,245
Arrears for fees	2,297,871	-
Others (specify)	-	-
<b>Total</b>	<b>36,931,296</b>	<b>54,315,495</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>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent Income	-	-
Income From Farming Activities	2,410,175	3,843,825
Cupps/welfare	-	878,992
Income From bakery	2,038,730	1,536,230
Income From uniform clubs	185,190	13,631,741
Income From pocket	-	697,335
Transfer from infrastructure	-	2,797,460
Dividends Income	-	4,000,000
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
<b>Total</b>	<b>4,634,095</b>	<b>27,385,583</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.*

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

**6 Tuition**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise Books	507,840	1,283,990
chalks	-	85712
Reference materials	30,990	172,762
Laboratory Equipment	1,090,056	1,540,663
Teaching / Learning Materials	559,337	59,500
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2,530	240
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>2,190,753</b>	<b>3,142,867</b>

**7 Operations**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	4,877,125	8,129,214
Service Gratuity	-	-
Administration Cost	227,770	1,492,297
Maintenance & Improvements-infrastructure	-	300,000
Local Transport / Travelling	-	269,994
Electricity And Water	1,116,902	927,819
Medical	612,585	612,858
Activity Expenses	-	429,150
Covid-19	69,600	616,450
Bank charges	-	60
<b>Total</b>	<b>6,903,982</b>	<b>12,777,569</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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

**8 Infrastructure**

Description	2020- 2021	2019-2020
	Kshs	Kshs
Construction of classrooms	-	-
Construction of Dining Hall	12,604,197	18,350
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Bank charges	3,540	-
Others (specify)	-	-
<b>Total</b>	<b>12,607,737</b>	<b>18,350</b>

**9 Boarding And School Fund**

Description	2020- 2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	975,425	4,388,776
Insurance/advance	-	58,000
Repairs And Maintenance & Improvements	3,207,558	1,546,959
Local Transport / Travelling	1,636,310	3,325,860
Electricity And Water	1,564,747	3,028,747
Activity Expenses	188,033	3,074,135
Administration Costs	4,537,482	4,953,375
Expenses On Income Generating Activity bakery	1,627,730	1,133,000
Clubs refunds	-	412600
Expenses On Income Generating Activities farm	1,628,108	4,204,505
Fee On Boarding Equipment and Stores	22,075,270	29,812,431
Ses items Expenses	2,464,587	1,829,137
Transfer to infrastructure)	-	4,000,000
Pocket money refund	-	2,796,860
Expenses for uniforms	662,950	13,187,900
Caution Acquisition Of lab items	1,876,775	1,881,579
Cupps/welfare	-	169740
Others (specify)	-	-
<b>Total</b>	<b>42,444,973</b>	<b>79,803,604</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 2021**

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

**10 Bank Accounts**

<b>Account Name &amp; Currency</b>	<b>Status</b>	<b>Bank Account Number</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Active/Dormant</b>		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	active	0200291375295	233,487	18,026
Operations Account	active	0200291737057	1,355,264	855,699
School Fund Account/Boarding	active	0200201482864	1,951,847	51,224
Savings Account			-	-
Parent Association Development Account			-	-
Income Generating Activities Account			-	-
Infrastructural Account	active	0200298467474	125,995	6,386,982
<b>Total</b>			<b>3,666,593</b>	<b>7,311,932</b>

**11 Cash In Hand**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Notes and Coins	157	18,371
<b>Total</b>	<b>157</b>	<b>18,371</b>

**12 Short Term Investments**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</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 2021**

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

**13 Accounts Receivable**

Description	2020- 2021	2019-2020
	Kshs	Kshs
Fees Arrears	13,372,112	16,774,583
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	8,000	8,000
Imprest (list/schedule attached)	-	-
Clubs press	46,000	44,000
<b>Total</b>	<b>13,426,112</b>	<b>16,826,583</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2020- 2021		2019-2020	
	Kshs		Kshs	
	Current 2021	% of the total	Comparative 2020	% of the total
Less than 1 year	2,297,871	17%	7,182,365	43%
Between 1- 2 years	-	%	876,080	5%
Between 2-3 years	11,074,241	83%	8,716,138	52%
Over 3 years	-	%	-	%
<b>Total (should tie to note 13 a)</b>	<b>13,372,112</b>	<b>100%</b>	<b>16,774,583</b>	<b>100%</b>

**14 Accounts Payable**

Description	2020- 2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	4,249,208	6324,093
clubs	241,365	341,565
welfares	129,655	-
pocket money	1,306,950	-
Other payables ( <i>specify</i> )	-	-
<b>Total</b>	<b>5,527,178</b>	<b>6,565,658</b>

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

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

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

Description	2020- 2021		2019-2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,122,298	97%	6,324,093	100%
Between 1- 2 years	126,910	3%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (should tie to note 14)</b>	<b>4,249,208</b>	<b>100%</b>	<b>6,324,093</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	2020- 2021	2019-2020
	Kshs	Kshs
Bank Balances	7,311,932	723,034
Cash Balances	18,371	167,696
Short Term Investments	-	-
Receivables	16,826,583	8,866,061
Payables	(6,565,658)	(999,210)
<b>Total</b>	<b>17,591,227</b>	<b>8,757,580</b>

**KARIMA GIRLS High School**  
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**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>2020- 2021</b>	<b>2019-2020</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>2020- 2021</b>	<b>2019-2020</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 2021**

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**Other important disclosure notes**

**19 Stock/ Inventory**

<b>Description</b>	<b>2020- 2021</b>	<b>2019-2020</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 2021**

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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

**KARIMA GIRLS High School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2021**

**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 2020</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 2021</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).*

**ICT DEPARTMENT**

**ITEMS IN OTHER DEPARTMENTS-OPENING BALANCES**

S/NO	OFFICE/DEPARTMENT	ITEM NAME/TYPE	PCS	PURCHASES AS AT JUNE 2021	IN USE	BALANCE
1	Principal's Office	HP-DESKTOP PC	2		2	0
		HP-LASER PRINTER	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	0
		HP-LASER PRINTER	1		1	0
		UPS	1		1	0
4	Front Office	HP-DESKTOP PC	1		1	0
		HP-LASER PRINTER	1		1	0
		UPS	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	1		1	0
		HP-M130nw LASER PRINTER	1		1	0
		UPS	1		1	0
8	Science Lab	DELL- DESKTOP PC	1		1	0
9	Timetable Office	DELL-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
11	Chapel	HP-DESKTOP PCS		3	3	0
		VITRON TV SCREENS		5	5	0
		AMPLIFIERS		2	2	0
12	Science Labs	HP-DESKTOP PCS		9	9	0
		EEFA TV SCREENS		9	9	0
13	Old Comp Lab	HP DESKTOP PC		1	1	0
		EEFA TV SCREEN		1	1	0
14	E-learning Office	HP-DESKTOP PCS	2		2	0
		EPSON L850 PRINTER	1		1	0
		EPSON L3110 PRINTER	1		1	0
15	Elearning Centre	HP and LENOVO (STUDENTS COMPUTERS)			70	0
<b>ITEMS ISSUED AS AT JUNE 2022</b>						
16	Deputy Principal Office 1	HP DESKTOP PC		1		0
		ESPON L220	1			0
	Deputy Principal Office 2	HP DESKTOP PC		1		0
	Timetables Office	HP DESKTOP PC		1		0
	Stores Office	DELL DESKTOP PC	1			0
	Smasse/Exam Office	KYOCERA 6002S		1	1	0

**ICT DEPARTMENT**

**ITEMS IN OTHER DEPARTMENTS-OPENING BALANCES**

S/NO	OFFICE/DEPARTMENT	ITEM NAME/TYPE	PCS	PURCHASES AS AT JUNE 2021	IN USE	BALANCE
1	Principal's Office	HP-DESKTOP PC	2		2	0
		HP-LASER PRINTER	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	0
		HP-LASER PRINTER	1		1	0
		UPS	1		1	0
4	Front Office	HP-DESKTOP PC	1		1	0
		HP-LASER PRINTER	1		1	0
		UPS	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	1		1	0
		HP-M130nw LASER PRINTER	1		1	0
		UPS	1		1	0
8	Science Lab	DELL- DESKTOP PC	1		1	0
9	Timetable Office	DELL-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
11	Chapel	HP-DESKTOP PCS		3	3	0
		VITRON TV SCREENS		5	5	0
		AMPLIFIERS		2	2	0
12	Science Labs	HP-DESKTOP PCS		9	9	0
		EEFA TV SCREENS		9	9	0
13	Old Comp Lab	HP DESKTOP PC		1	1	0
		EEFA TV SCREEN		1	1	0
14	E-learning Office	HP-DESKTOP PCS	2		2	0
		EPSON L850 PRINTER	1		1	0
		EPSON L3110 PRINTER	1		1	0
15	Elearning Centre	HP and LENOVO (STUDENTS COMPUTERS)			70	0

**ITEMS ISSUED AS AT JUNE 2022**

16	Deputy Principal Office 1	HP DESKTOP PC		1		0
		ESPON L220	1			0
	Deputy Principal Office 2	HP DESKTOP PC		1		0
	Timetables Office	HP DESKTOP PC		1		0
	Stores Office	DELL DESKTOP PC	1			0
	Smasse/Exam Office	KYOCERA 6002S		1	1	0

**ICT DEPARTMENT**

**ITEMS IN OTHER DEPARTMENTS-OPENING BALANCES**

S/NO	OFFICE/DEPARTMENT	ITEM NAME/TYPE	PCS	PURCHASES AS AT JUNE 2021	IN USE	BALANCE
1	Principal's Office	HP-DESKTOP PC	2		2	0
		HP-LASER PRINTER	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	0
		HP-LASER PRINTER	1		1	0
		UPS	1		1	0
4	Front Office	HP-DESKTOP PC	1		1	0
		HP-LASER PRINTER	1		1	0
		UPS	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	1		1	0
		HP-M130nw LASER PRINTER	1		1	0
		UPS	1		1	0
8	Science Lab	DELL- DESKTOP PC	1		1	0
9	Timetable Office	DELL-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
11	Chapel	HP-DESKTOP PCS		3	3	0
		VITRON TV SCREENS		5	5	0
		AMPLIFIERS		2	2	0
12	Science Labs	HP-DESKTOP PCS		9	9	0
		EEFA TV SCREENS		9	9	0
13	Old Comp Lab	HP DESKTOP PC		1	1	0
		EEFA TV SCREEN		1	1	0
14	E-learning Office	HP-DESKTOP PCS	2		2	0
		EPSON L850 PRINTER	1		1	0
		EPSON L3110 PRINTER	1		1	0
15	Elearning Centre	HP and LENOVO (STUDENTS COMPUTERS)			70	0

**ITEMS ISSUED AS AT JUNE 2022**

16	Deputy Principal Office 1	HP DESKTOP PC		1		0
		ESPON L220	1			0
	Deputy Principal Office 2	HP DESKTOP PC		1		0
	Timetables Office	HP DESKTOP PC		1		0
	Stores Office	DELL DESKTOP PC	1			0
	Smasse/Exam Office	KYOCERA 60025		1	1	0

**DATA FOR TEXT BOOKS FROM MOEST AS AT 30TH JUNE 2021**

	DESCRIPTION	UNITS	OPENING	RECEIVED	TOTALS
			BALANCE	jan-juneYEAR 2021	30TH JUNE 2021
			Jan-21		
1	MATHS-F1-F4	PCS	4349		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
	TEACHERS GUIDES				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
16	STORY BOOKS	PCS			0
17	OTHER BOOK	PCS			0
18	SET BOOKS ENGLISH	PCS		4618	4618
					0
19	SET BOOKS KISWAHILI	PCS		2472	2472
20					

### STATIONERY INVENTORY 2021

ITEM	DESCRIPTION	UNIT	OPENING BALANCE	PURCHASES DURING THE YEAR	CONSUMPTION DURING THE YEAR	BALANCE AT THE-END OF THE YEAR
PHOTOCOPY PAPERS	WHITE	REAMS	395	3000	2579	816
	COLOR	REAMS	2	0	1	1
GRAPH BOOKS		PCS	1171	2500	3671	0
DIARIES YEAR 2021		PCS	20	0	20	0
MANILLA PAPER		PCS	80	1100	1049	131
MARKBOOK		PCS	29	0	22	7
CLASS ATTENDANCE REGISTER		PCS	65	12	61	16
COUNTER BOOKS	4Q	PCS	15	15	20	10
	3Q	PCS	20	35	10	45
	1Q	PCS	6	0	3	3
THUMB PINS		PKTS	10	50	40	20
STAPLE PINS	24/6	PKTS	60	30	80	10
	17"	PKTS	7	0	1	6
BRANDED A4 SQ EXERCISE BOOKS		PCS	2364	6120	2251	6233
BRANDED A4 RULED EXERCISE BOOKS		PCS	1266	5280	5479	1067
WHITE BOARD MARKER PEN		PCS	94	224	166	152
WHITE BOARD MARKER INK	RED	PCS	88	0	43	45
	BLUE	PCS	0	160	38	122
	BLACK	PCS	17	328	305	40
PERMANENT MARKER PEN		PCS	32	60	42	50
BIRO PENS	BLUE	PCS	125	700	125	700
	BLACK	PCS	280	0	120	160
	RED	PCS	120	1600	1495	225
RUBBER BANDS		PCS	2	50	19	33
BLACKBOARD DUSTER		DOZ	154	84	70	168
HIGHLIGHTER PEN		PCS	5	0	0	5
2 TIER DESKTOP ORGANIZER		PCS	0	0	0	0
STAMP INK(SELF INKING)		PCS	18	0	9	9
HP TONER 17A		PCS	8	15	0	23

ITEM	DESCRIPTION	UNIT	OPENING BALANCE	PURCHASES DURING THE YEAR	CONSUMPTION DURING THE YEAR	BALANCE AT THE END OF THE YEAR
HP TONER 83A		PCS	3	15	14	4
HP TONER 85A		PCS	9	0	0	9
HP TONER 78A		PCS	4	10	10	4
HP TONER 130A BLACK		PCS	15	0	0	15
HP TONER 130A YELLOW		PCS	10	0	0	10
HP TONER 130A CYAN		PCS	10	0	0	10
HP TONER 130A MAGENTA		PCS	10	0	0	10
HP TONER 125A BLACK		PCS	9	0	0	9
HP TONER 125A YELLOW		PCS	6	0	0	6
HP TONER 125A CYAN		PCS	8	0	0	8
HP TONER 125A MAGENTA		PCS	8	0	0	8
RISO INK		PCS	14	48	47	15
RISO MASTER ROLL		PCS	34	0	17	17
KYOCERA TONER		PCS	7	0	1	6
KYOCERA MITA		PCS	9	0	5	4
TONER TN 321	YELLOW	PCS	1		0	1
	MAGENTA	PCS	1		0	1
	CYAN	PCS	1		0	1
	BLACK	PCS	5		0	5
TRANSPARENT BINDING PAPER		PCS	122	200	188	134
IVORY PAPER		PCS	214	100	214	100
EMBOSSSED PAPERS		PCS	90	200	284	6
A4 WRITING PAPER		REAMS	70	200	111	159
POLYTHENE PAPER		PCS	8	0	3	5
CORRECTION FLUID		PCS	10	12	14	8
STICK NOTES		PCS	2	0	2	0
SPRING FILES		PCS	129	250	285	94
BOX FILES		PCS	14	12	12	14
PRITT GLUE STICK		PCS	19	12	7	24
ERASER		PCS	11	0	2	9

PENCILS		PCS	0	24	17	7
ITEM	DESCRIPTION	UNIT	OPENING BALANCE	PURCHASES DURING THE YEAR	CONSUMPTION DURING THE YEAR	BALANCE AT THE END OF THE YEAR
STAPLER		PCS	3	0	3	0
A4 BRANDED ENVELOPES		PCS	320	500	463	357
A5 BRANDED ENVELOPES		PCS	838	0	270	568
DL SIZE BRANDED ENVELOPES		PCS	654	500	169	985
CD-RW		PCS	10	60	50	20
CD-R		PCS	54	530	359	225
CARBON PAPERS		PCS	398	0	238	160
BINDING TAPE		PCS	15	10	22	3
CELLO TAPE		PCS	3	63	28	38
MASKING TAPE		PCS	29	27	48	8
DRAWING BOOKS		PCS	111	2000	1169	942
A5 S/Q EXERCISE BOOKS		PCS	216	0	0	216
CLIP PINS		PKTS	22	0	0	22
S1 LEDGER BOOKS		PCS	2	5	7	0
CLIP BOARDS		PCS	5	0	5	0
NOTE BOOKS		PCS	7	0	0	7
OMEGA WHITE CHALKS		PKTS	25	0	6	19

**KARIMA GIRLS HIGH SCHOOL SCIENCE LABORATORY INVENTORY****1<sup>st</sup> July 2020 to 31<sup>st</sup> June 2021****PERMANENTS**

No.	PARTICULAS	QUANTITY	CONDITON	
			Good	Faulty
01.	Labs	8		
02.	Tables(i) Fixed	9	All	
	(ii) Moveable	105	All	
	(iii) Stools	420		
03.	Taps and sinks	110	All	
04.	Lockers Fixed	36	All	
05.	Fume chambers	3	All	
06.	Bttaery chargers	1	All	
07.	Accumulators	5	All	
08.	Balance (i)Mechanical	1	All	
	(ii)Electronic	6	All	
09.	Cathod ray electro scope	2	All	
10.	Cork borerers set	3	All	
11.	Retord stands	300	All	
12.	Clamps	300	All	
13.	Computer Dell	1	All	
14.	UPS	1	All	
15.	Induction coils	15	All	
16.	Magnets (i) Bar	50	All	
	(ii) U	50	All	
17.	Telephone model set	2	All	
18.	Knife edge	250	All	
19.	Ripple tanks	4	3	1
20.	Pendulum bob	250	All	
21.	Mases )i) 20g	210	All	
	(ii)50g	210	All	
	(iii)100g	90	All	
	(iv)200g	210	All	
22.	Gold leaf Electro scope	15	10	5
23.	Vandergraph generator	2	All	
24.	Spirit level	10	All	
25.	G clamps	10	All	
26.	Vannier calipers	20	All	
27.	Micrometer screw gauge	25	All	
28.	Spring balance	100	80	20
29.	Glaas blocks (i) Rectangula	220	All	
	(ii)Triangula	200	All	
	(iii)Semi circular	220	All	
30.	Lenses (i) Concave	200	All	

	(ii)Convex	200		
31.	Density bottles	10	All	
32.	Ureca cans	10	All	
33.	Rules (i) Meter rules (ii) Half meter rules	150 150	All All	
34.	Transformer model	1		
35.	Gass taps	112	All	
36.	Distiller	1	All	
37.	Fire extinguishers	3	all	
38.	Cupboard	2	All	
39.	Centrifuge	2	All	
40.	Soft bords	250	All	
41.	Pins optical	300	All	
42.	Voltmeters (i) Analoque (ii)Digital	70 150	55 All	15
43.	Ammeters (i) Analoque (ii)Digital	60 150	60 All	10
44.	Galvanometers(i) Analogue (ii)Digital	50 150	8 30	42 120
45.	Milliammeters(analogue)	150	120	30
46.	Sling	5	4	1
47.	Mabbles	1000	0	0
48.	Trolleys	10	0	0
49.	Bimetalic strips	5	0	0
50.	Ray boxes	20	9	11
51.	Themometers (i)Maximum/minimum (ii) General purpose	3 300	1 110	2 20
52.	Pin hole cameras	10	All	
53.	Pliers	2	All	
54.	Tinsnip	1	0	0
55.	Hacksaw	1	0	0
56.	Huma skeleton(i) Full size (ii)Small	2 1	0 0	0 0
55.	Bunsen burners	90	30	60
56.	Portable burners	30	25	05
57.	Spirit lamps	15	0	0
58.	Descicators	5	0	0
59.	Eectric bell	15	10	05
60.	Bell jar	10	0	0
61.	Models(i) Heart (ii)Ear (iii)Lung (iv) Kidney	6 6 6 6	0 0	
62	Preserved speciments(i)Fish (ii)Cray fish			

63.	Disecting kits	10	8	2
64.	Pressing board	12	0	0
65.	Volumetric flask(I) 250ml	250	0	0
	(ii)500ml	1	0	0
	(iii)1000	2	0	0
	(iv)2000	5	0	0
66.	Gass jars	10	All	
67.	Water troughs	10	8	2
68.	Drying tower	2	1	1
69.	Porcelain boats	20	0	0
70.	Kipps apparatus	0	0	0
71.	Beakers glass(i) 50ml	200		
	(ii)100ml	180		
	(iii) 250ml	150		
	(iv)500ml	10		
	Beakers Plastic(i) 100ml	170		
	(ii)250	130		
72.	Reagent bottles	150		
73.	Pipettes	190	110	80
74.	Biurettes	201	121	80
75.	Pipette fillers	206	184	22
76.	Funnels	150	All	
77.	Pestle and motor	130	All	
78.	Crucibles	100	0	0
79.	Flasks(i) Round bottom	20	All	
	(ii)Flat bottomed	258	All	
	(iii)Conical	300	All	
	(iv) Thermos	10	All	
80.	Clinostat	8	0	0
81.	Portometers	8	3	5
82.	Lab trays	30	0	0
83.	Power pack	2	0	0
84.	Electric jag	2	1	1
85.	Spatula Metallic	250	0	0
86.	Liebig condenser	10	0	0
87.	Measuring cylinders(Glass) (i) 100ml	240	All	
	(ii)50ml	300	All	
	(iii)10ml	300	All	
	(Plastic) (i)100ml	250	All	
88.	Sieves	115	0	0
89.	Curtains	80	0	0
90.	Microscopes(i)Student	25	15	10
	(ii)Binoculars	1	0	1
	(iii)Laica	3	2	1
	(iv)Pc	11	0	0
91.	Buckets (i) 60lters	12	All	
	(ii)20lters	10	All	

92.	White tile	250	All	
93.	Tripod stands	110	All	
94.	Paper punch	1		
95.	Test tube holders (i)wooden (ii)Metalic/wooden	70 260	All All	
96.	Petri dish	220	All	
97.	Test Tubes	3000	All	
98.	Boiling tubes	2000	All	
99	Deflaggrating Spoons	60	All	
100.	Scalpel blade	200	All	
101.	Glass slides	200	All	
102.	Smoke cells	10	All	
103.	Lens holders	80	All	
104	Digital stop watch	120	70	50
105	Analogue watches	20	0	20
106	Plastic rulers	70		
107	Gas cylinders 13kg	6	5	1
108	Ray boy	15	10	5
109	9V Batteries (Energizer)	30	all	
110	Binoculars Microscope	1	1	
112	Handlens	210	all	
113	Bottle droppers(Plastic)	600	all	
114.	Newtons color disk	4	All	
115.	Test tube racks(Plastic)	250		
116.	Bar and gauge apparatus(sets)	5	all	
117.	Eureka cans	15	all	
118.	Plane mirrors	50	All	
119.	Aspirator Bottles	10	All	
120.	Forcepts	60		

**KARIMA GIRLS HIGH SCHOOL SCIENCE LABORATORY INVENTORY****1<sup>st</sup> July 2020 to 31<sup>st</sup> June 2021****CONSUMEBLES**

	<u>Details</u>	<u>Units</u>	<u>Opening Balance</u>	<u>Purchase</u>	<u>Consumed/used</u>	<u>Balance</u>
01.	<u>Ammonia solution</u>	<u>Ltrs</u>	<u>10</u>	<u>0</u>	<u>775ml</u>	<u>9500ml</u>
02.	<u>Ammonium Ferrous sulphate</u>	<u>Grms</u>	<u>2500</u>	<u>0</u>	<u>1900</u>	<u>1400</u>
03.	<u>Ammonium Sulphate</u>	<u>Grms</u>	<u>80</u>	<u>1500</u>	<u>500</u>	<u>1000</u>
04.	<u>Ammonium Nitrate</u>	<u>Grms</u>	<u>315</u>	<u>175</u>	<u>130</u>	
05.	<u>Acetone</u>	<u>Ltrs</u>	<u>808</u>	<u>20</u>	<u>13</u>	<u>17</u>
06.	<u>Ethanal (Absolute)</u>	<u>Ltrs</u>	<u>9.5</u>	<u>10</u>	<u>6</u>	<u>10</u>
07.	<u>Aluminium Foil</u>	<u>Rolls</u>	<u>0.5</u>	<u>0</u>	<u>0.5</u>	<u>0</u>
08.	<u>Amylase</u>	<u>Grms</u>	<u>3020</u>	<u>0</u>	<u>875</u>	<u>2145</u>
09.	<u>Activated charcoal</u>	<u>Grms</u>	<u>1380</u>	<u>0</u>	<u>755</u>	<u>625</u>
10.	<u>Aluminium Oxide</u>	<u>Grms</u>	<u>2000</u>	<u>1000</u>	<u>1105</u>	<u>1895</u>
11.	<u>Hyd Aluminium Sulphate</u>	<u>Grms</u>	<u>1760</u>	<u>0</u>	<u>540</u>	<u>1220</u>
12.	<u>Ascorbic ACID</u>	<u>Grms</u>	<u>1000</u>	<u>1500</u>	<u>1100</u>	<u>1400</u>
13.	<u>Aluminium Hydroxide (hex)</u>	<u>Grms</u>	<u>1700</u>	<u>0</u>	<u>800</u>	<u>900</u>
14.	<u>Burette Tubbing</u>	<u>Mtrs</u>	<u>0</u>	<u>10</u>	<u>6</u>	<u>4</u>
15.	<u>Barium Nitrate</u>	<u>Grms</u>	<u>4900</u>	<u>0</u>	<u>1400</u>	<u>3500</u>
16.	<u>Barium CHloride</u>	<u>Grms</u>	<u>1020</u>	<u>0</u>	<u>460</u>	<u>560</u>
17.	<u>Benedicts</u>	<u>Ltrs</u>	<u>13</u>	<u>0</u>	<u>2.845</u>	<u>10.155</u>
18.	<u>Bicarbonate indicator</u>	<u>Ltrs</u>	<u>1200</u>	<u>2000</u>	<u>1.65</u>	<u>1.935</u>
19.	<u>Bromothymol blue</u>	<u>Grms</u>	<u>300</u>	<u>0</u>	<u>200</u>	<u>100</u>
20.	<u>Calcium Metal</u>	<u>Grms</u>	<u>500</u>	<u>0</u>	<u>150</u>	<u>350</u>
21.	<u>Calcium Nitrate</u>	<u>Grms</u>	<u>405</u>	<u>2000</u>	<u>230</u>	<u>2220</u>
22.	<u>Bonzoic acid</u>	<u>Grms</u>	<u>1500</u>	<u>0</u>	<u>500</u>	<u>1000</u>
23.	<u>Calcium Carbide</u>	<u>Grms</u>	<u>620</u>	<u>0</u>	<u>205</u>	<u>415</u>
24.	<u>Copper Sulphate(Dense)</u>	<u>Grms</u>	<u>1010</u>	<u>8000</u>	<u>5200</u>	<u>3810</u>
25.	<u>Calcium Oxide</u>	<u>grms</u>	<u>535</u>	<u>1000</u>	<u>265</u>	<u>1270</u>
26.	<u>Copper turnings</u>	<u>Grms</u>	<u>2050</u>	<u>0</u>	<u>360</u>	<u>1690</u>
27.	<u>Copper oxode</u>	<u>Grms</u>	<u>985</u>	<u>0</u>	<u>245</u>	<u>740</u>
28.	<u>Cotton thread</u>	<u>Rolls</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>1</u>
29.	<u>Calcium hydroxide</u>	<u>Grms</u>	<u>4050</u>	<u>0</u>	<u>1240</u>	<u>2810</u>
30.	<u>Coconut Oil</u>	<u>Ltrs</u>	<u>3.70</u>	<u>0</u>	<u>2</u>	<u>1.7</u>
31.	<u>Copper wire</u>	<u>Rolls</u>	<u>4</u>	<u>0</u>	<u>3</u>	<u>1</u>
32.	<u>Copper Sulphate(Unhy)</u>	<u>Grms</u>	<u>2100</u>	<u>0</u>	<u>930</u>	<u>1170</u>
33.	<u>Copper carbonate</u>	<u>Grms</u>	<u>2000</u>	<u>1500</u>	<u>1900</u>	<u>1100</u>
34.	<u>Calcium Chloride</u>	<u>Grms</u>	<u>90</u>	<u>0</u>	<u>30</u>	<u>60</u>
35.	<u>Cobalt Chloride paper</u>	<u>Pkts</u>	<u>2.5</u>	<u>14</u>	<u>3</u>	<u>11</u>
36.	<u>Calcium Chloride (Fused)</u>	<u>Grms</u>	<u>1250</u>	<u>0</u>	<u>250</u>	<u>1000</u>
37.	<u>Detergent</u>	<u>Ltrs</u>	<u>1.43</u>	<u>0</u>	<u>550</u>	<u>0.8</u>
38.	<u>Diastase</u>	<u>Grms</u>	<u>1500</u>	<u>0</u>	<u>700</u>	<u>800</u>
39.	<u>Distilled water</u>	<u>Ltrs</u>	<u>160</u>	<u>0</u>	<u>40</u>	<u>120</u>
40.	<u>Ethanoic Acid</u>	<u>Ltrs</u>	<u>7.6</u>	<u>0</u>	<u>2.8</u>	<u>4.8</u>
41.	<u>Filter papers(Dr.Watts)</u>	<u>Pkts</u>	<u>51</u>	<u>0</u>	<u>51</u>	<u>0</u>

42.	Filter Paers 12.5cm	Pkts	16	40	26	25
43.	Ferrous Sulphate (Hepta)	Grms	2000	1000	1080	1920
44.	Glucose mono hydrate	Grms	6040	0	1040	5000
45.	Gas catrgde	Pcs	18	12	30	0
46.	Glass tubing	Cm	200	0	100	100
47.	Glycerine	Ltrs	5.2	5	3000	7.2
48.	Hydrochloric acid	Ltrs	11.5	10	4000	13000
49.	Hydroge Perixide	Ltrs	14	30	24.5	19.5
50.	Iron Fillings	Grms	180	0	100	80
51.	Iron Powder	Grms	530	0	150	280
52.	Industial Gloves	Pairs	8	0	2	6
53.	Lablea (Adhe) K26	Pkts	1.5	0	0.5	1
54.	Lbles KS38	Pjts	2.5	10	5	6
55.	Lead Carbonate	Gms	2100	0	1100	1000
56.	Lead (II) Nitrate	Grms	1800	500	1450	850
57.	Lithium Metal	Grms	130	0	50	80
58.	Litmus Paper(B)	Pkts	4	2	3.5	2.5
59.	Litmus Paper (R)	Pkts	4	2	4.5	1.5
60.	Electroscope Leaves	Pcs	0	0	0	0
61.	Lables KA2	Pkts	2	11	8	5
62.	Lables KA22	Pkts	5	0	5	0
63.	Lbles K16	Pkts	3	0	0.5	2.5
64.	Magnesium Sulphate	Gms	4135	0	635	3500
65.	Magnessium Ribon	Rolls	2.5	5	3	4.5
66.	Maleic Acid	Gms	2500	0	1580	920
67.	Manganese (IV) Oxide	Gms	2960	0	230	2760
68.	Magnesium Sulphate	Gms	6100	0	1150	4950
69.	Magnessium Chloride	Grms	4220	1000	1830	3390
70.	Methyle Orange Indicator	Grms	670	0	100	570
71.	Methyle orange (Screened)	Grms	390	0	80	310
72.	Methylated Spirit	Lts	5.9	0	0.92	4.98
73.	Methyle Orange solution	Ltrs	3000	0	760	2240
74.	Magnessium Powder	Grms	2000	0	250	1750
75.	Naphthalein Balss	Gms	3715	0	720	2995
76.	Nitriv (V) Acid	Ltrs	3	0	1.8	1.2
77.	Nichrome Wire 0.37mm	Rolls	24	0	5	19
78.	Nichrome wire 32G	Rolls	6	0	2	4
79.	Nichrome wire 28G	Rolls	4	0	3	1
80.	Oxalic Acid	Gms	2565	2500	965	4100
81.	Potassium Permanganate	Gms	223	0	17	195
82.	Potassium Nitrate	Gms	1920	0	460	1460
83.	Potassium Dichromate	Grms	580	0	160	420
84.	Phenolphthalein	Grms	23	0	6	17
85.	Potassium metal	Grms	184	0	40	144
86.	Potassium Carbonate	Grms	3880	0	480	3400
87.	Potassium Chlorate	Grms	316	2000	415	1901
88.	Potassium Chlorate	Grms	5970	0	1940	4030
89.	Potassium Sulphate	Gms	3000	0	800	2200
90.	Potassium Hydogenarbon	Grms	4000	0	1450	2550

91.	Plasticine	Grms	2080	2500	1500	3080
92.	Potassium Chloride	Grms	80	0	23	57
93.	Potassium Hydrogen pht	Grms	300	0	0	300
94.	Potassium Hydrogen Tar	Grms	200	0	0	200
95.	Sodium Hydrogen Carb	Grms	1460	2000	1300	2160
96.	Sodium Carbonate	Grms	3000	0	820	2180
97.	Sulphuric (V) Acid	Ltrs	7.0	0	3.32	3.38
98.	Sodium Carbonate Deca	Grms	57	2000	75	1982
99.	Sodium Hydroxide pellets	Grms	4030	10000	4430	9600
100.	Succinic Acid	Grms	8400	0	800	7600
101.	Sodium Acetate	Grms	3500	0	620	2880
102.	Sodium Bromide	Grms	940	0	100	840
103.	Sodium Peroxide	Gms	2500	0	840	1660
104.	Sodium Thiosulphate	Grms	51940	0	13600	38340
105.	Sodium Carbonate	Grms	1520	0	2802	1240
106.	Sodium Sulphate(anhy)	Grms	1530	0	550	980
107.	Sucrose	Grms	2950	0	1900	1050
108.	Starch powder	Grms	3400	0	600	2800
109.	Sanital Solvent	Grms	22000	5000	11500	15500
110.	Sulphur powder	Grms	1975	0	115	1760
111.	Sodium Chloride	Grms	300	0	120	180
112.	Sodium Sulphate hepta	Grms	1400	0	480	920
113.	Sodium Peroxide granular	Grms	400	0	30	370
114.	Tarpenline	Ltrs	1.0	0	0.6	4.0
115.	Universal Indicator	Ltrs	3.2	4	3.2	5.0
116.	Universal indicator paper	Pkts	3	12	5	10
117.	Visking tubing	Cm	160120	0	40535	119675
118.	Wax	Grms	1200	0	160	1040
119.	Zinc Chloride	Grms	2720	0	150	1670
120.	Zinc Nitrate	Grms	1415	0	320	1095
121.	Zinc Sulphate Hepta	Grms	2590	1000	860	2730
122.	Zinc carbonate	Gms	4820	0	1220	3600
123.	Zinc Poder	Grms	2610	0	500	2110
124.	Zinc Granules	Grms	720	0	75	645
125.	Candle s	Pcs	0	0	0	0
126.	Copper Chloride	Grms	200	0	40	160
127.	Copper Hydroxide	Grms	300	1000	195	1105
128.	Tartaric Acid	Grms	1000	0	200	800
129.	Ferric Sulphatr	Grms	1000	0	400	600
130.	Latex Gloves	Pkts	3	19	13	8
131.	Lead (II)Sulphate	Grms	480	1000	110	1370
132.	Magnesium Carbonate	Grms	500	1000	470	1030
133.	Non Drop Candles	Pcs	0	120	60	60
134.	Lead Shopt	Grms	250	500	250	500
135.	Lead Oxide	Grms	250	500	140	610
136.	Ammonium Chloride	Grms	200	1000	200	1000
137.	Cyclo Hexane	Ltrs	2.0	0	0.8	1.2
138.	Lables K11	Pkts	10	0	4	6