

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 25 JUN 2025

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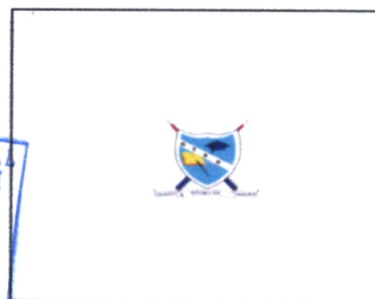
THE AUDITOR-GENERAL

ON

**GITHUNGURI TECHNICAL
AND SECONDARY SCHOOL**

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

KIAMBU COUNTY



GITHUNGURI TECHNICAL AND SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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| Table of Contents | Page |
|---|-------------------------------------|
| 1. Acronyms and Glossary of Terms..... | ii |
| 2. Key School Information and Management | iii |
| 3. Summary Report of Performance of The School | viii |
| 4. Statement of School Management Responsibility..... | xiv |
| 5. Report Of The Independent Auditors (<i>To be attached</i>)..... | xv |
| 6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023..... | 1 |
| 7. Statement of Assets and Liabilities As At 30 th June 2023 | 2 |
| 8. Statement of Cash Flows for the Year Ended 30 th June 2023..... | 3 |
| 9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023..... | 4 |
| 10. Significant Accounting Policies..... | 7 |
| 11. Notes To The Financial Statements | 10 |
| 12. Annexes..... | Error! Bookmark not defined. |

1. Acronyms and Glossary of Terms

| | |
|-------|--|
| 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 | |

2. Key School Information and Management

(a) Background information

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

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

The school is a day school and had 349 number of students as at 30th June 2023. It has 2 streams and 17 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

| Ref: | Name of Board Member | Designation | Date of appointment |
|------|-----------------------------|-----------------------|---------------------|
| 1 | Bishop Peter Karanja | Chairman | 7th March, 2022 |
| 2 | Mr. Chege George | Secretary - Principal | 7th March, 2022 |
| 3 | Mrs. Keziah Ruguru | Member | 7th March, 2022 |
| 4 | Mr. John Mbugua Ngaii | Member | 7th March, 2022 |
| 5 | Mrs. Elizabeth Njeri Ngere | Member | 7th March, 2022 |
| 6 | Mrs. Deborah Wairimu Kirori | Member | 7th March, 2022 |
| 7 | Mr. Stephen Ndirangu kamau | Member | 7th March, 2022 |
| 8 | Mr. Timothy Kariuki Mutuota | Member – Rep CEB | 7th March, 2022 |
| 9 | Mr. Samuel Mucheru | Member Rep Teachers | 7th March, 2022 |
| 10 | Mrs. Margaret Maina | 3 Members - Sponsor | 7th March, 2022 |
| 11 | Mr. Samuel Kimani Kamau | Member - Community | 7th March, 2022 |
| 12 | Mrs. Charity Njambi Kagiri | Member Special Needs | 7th March, 2022 |
| 14 | Mrs. Hannah Njeri Ng'ang'a | Member | 7th March, 2022 |
| 15 | Joel Mbuthi | Rep Students | 7th March, 2022 |

The functions of the School Board of Management are to:

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

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

(c) Committees of the Board

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|------|--|---|---|---|
| 1 | Executive Committee | 1. Bishop Peter Karanja 2. Mr. George Chege. 3. Mr. George Karaba 4. Mrs. charity Kagiri 5. Mrs. Hannah Ng'ang'a | 1.chairman 2. Secretary 3.PA chairman 4.Member 5.Vice chairman | Three |
| 2 | Audit Committee | 1. Margaret Maina 2. Mrs. Charity Kagiri 3. Mr.GeorgeChege 4. Mr.Timothy Mutuota 5. Mr. Isaac Ndung'u | 1.chairperson 2. vice-chairperson 3. Member 4. Member 5. Member | None |
| 3 | Finance,procurement and general purposes Committee | 1. Mr.Samuel Kimani 2. Mr.Stephen Ndirangu 3. Mr. George Chege 4. Bishop Peter Karanja 5. Mrs. Elizabeth Ngere 6. Mr. George Karaba 7. Mrs. Hannah Ng'ang'a | 1.Chairman 2. Vice-chairman 3. Member 4. Member 5. Member 6. Member 7. Member | None |
| 4 | Academic Committee | 1. Mr. Samuel Kimani 2. Mr. Edwin Nyukuri 3. Mr. IsaacNdungu'u 4. Ms.MiriamNjoroge 5. Mr.George Chege | 1.Chairman 2.Vice-chairman 3.Member 4. Member 5. Member | None |
| 5 | Development Committee | 1. Mr.Samuel Kimani 2. Mr. Stephen Ndirangu 3. Bishop Peter Karanja 4. Mr.George Chege 5. Mrs. Margaret Maina | 1.Chairman 2. Vice-chairman 3. Member 4. Member 5. Member | None |
| 6 | Discipline and welfare Committee | 1. Ms.Miriam Njoroge 2. John Ngaii 3. Deborah Wairimu 4. Keziah Ng'ang'a 5. Asher Sagana 6. Mr.George Chege | 1.Chairperson 2. Vice-chairperson 3. Member 4. Member 5.Member 6. Member | One |
| 7 | Adhoc Committee (if any during the year) | Nil | | |

(d) School operation Management

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

| Ref: | Designation | Name | Identification |
|------|------------------|-----------------------|-----------------|
| 1 | Principal | Mr. George Chege | TSC No.335282 |
| 2 | Deputy Principal | Ms. Miriam Njoroge | TSC No.304614 |
| 3 | School Bursar | Ms. Veronicah Mwaniki | ID No. 13030717 |
| 4 | Other (specify) | | |

(e) Schools contacts

Post Office Box: 792-00216 Githunguri
 Telephone: 0722305567
 E-mail: githunguritec@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The school operated 5 bank accounts in the following banks:

| | | Type of Account |
|--|---|-----------------|
| 1. Name of Bank Branch Account No | Kenya Commercial Bank Githunguri 1105019977 | School Fund |
| 2. Name of Bank Branch Account No. | Equity Bank Githunguri 0930279593713 | School Fund |
| 3. Name of Bank Branch Account No. | Equity Bank Githunguri 0930279601618 | Operations |
| 4. Name of Bank Branch Account No. | Equity Bank Githunguri 0930279804476 | Tuition |
| 5. Name of Bank Branch Account No. | Equity Bank Githunguri 0930179607634 | Infrastructure |

(g) Independent Auditors

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

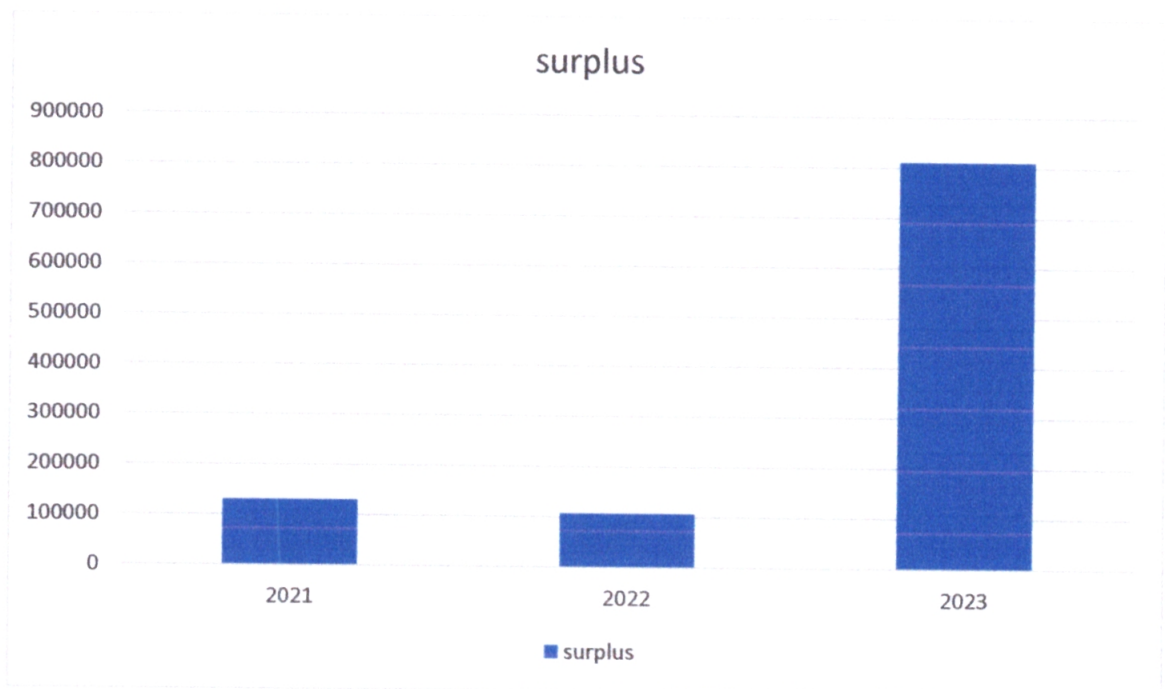
3. Summary Report of Performance of The School

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

a) Financial performance:

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

| YEAR | 2022-2023 | 2021-2022 | 2020-2021 |
|-----------------|------------------|------------------|------------------|
| SURPLUS/DEFICIT | 812,522 | 107,390 | 130,848 |

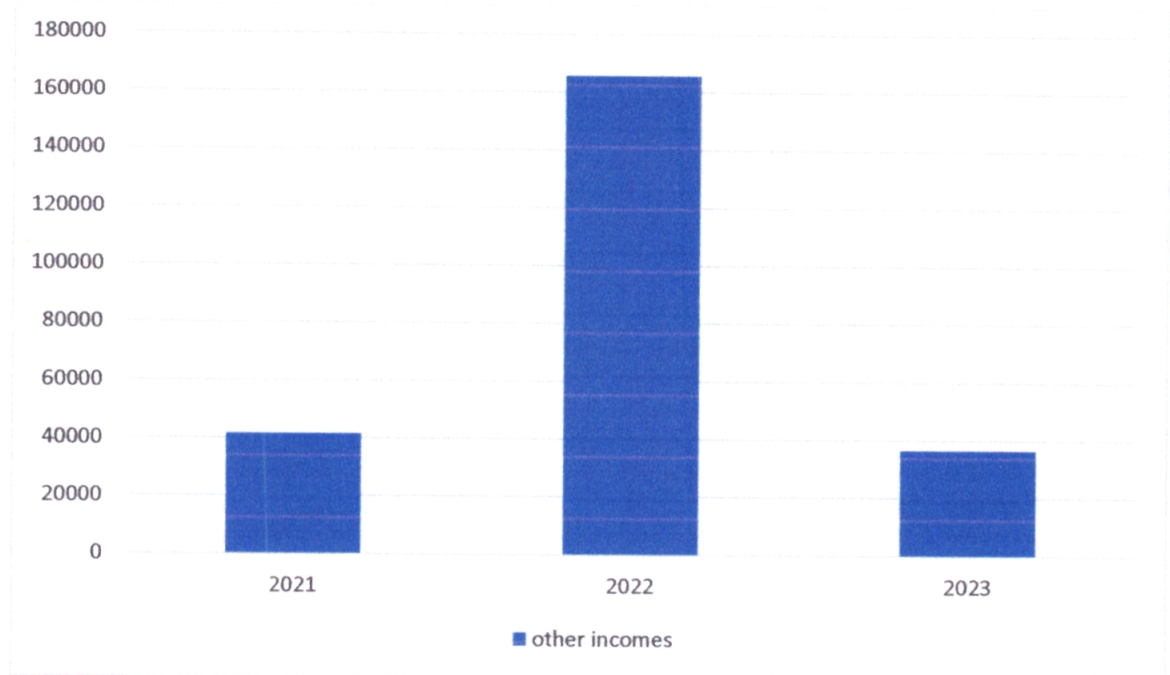


- *Capitation grants from the Ministry of Education for the last three years*

| YEAR | 2022-2023 | 2021-2022 | 2021-2020 |
|----------------|------------------|------------------|------------------|
| operation | 3,834,156 | 5,463,046 | 3,369,060 |
| tuition | 963,565 | 1,268,475 | 533,678 |
| infrastructure | 359,000 | | |

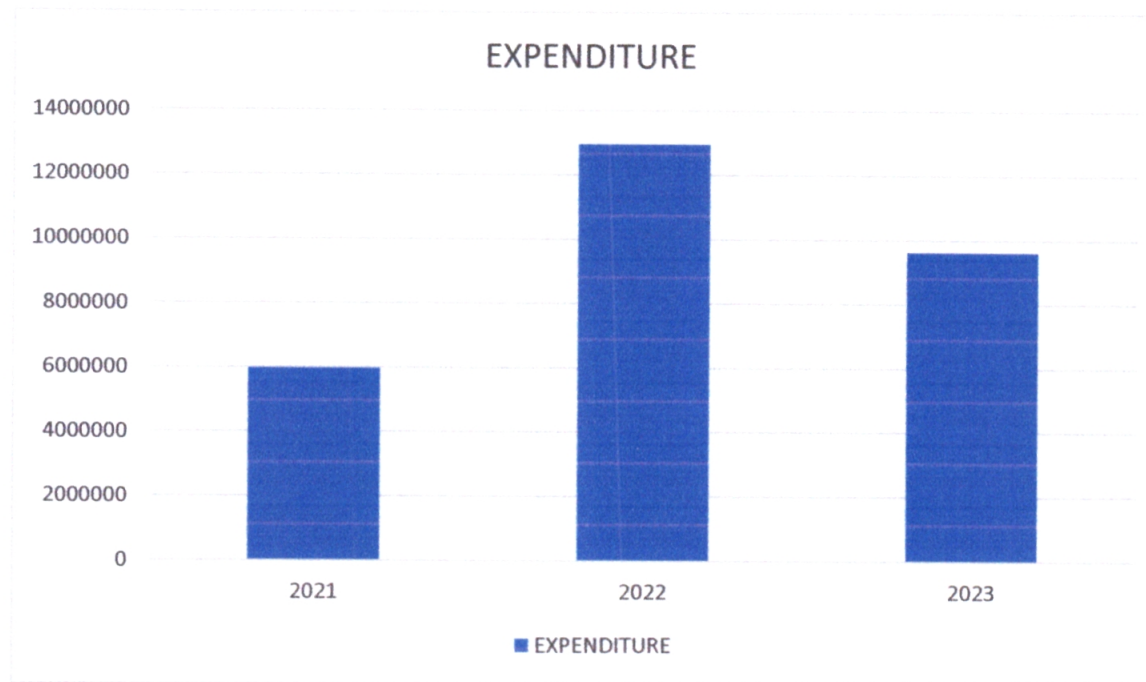
- *A three-year overview of growth of other income(s) earned by the school.*

| YEAR | 2022-2023 | 2021-2022 | 2021-2020 |
|-------------|------------------|-------------------|------------------|
| | 41,600.00 | 165,700.00 | 36,600.00 |



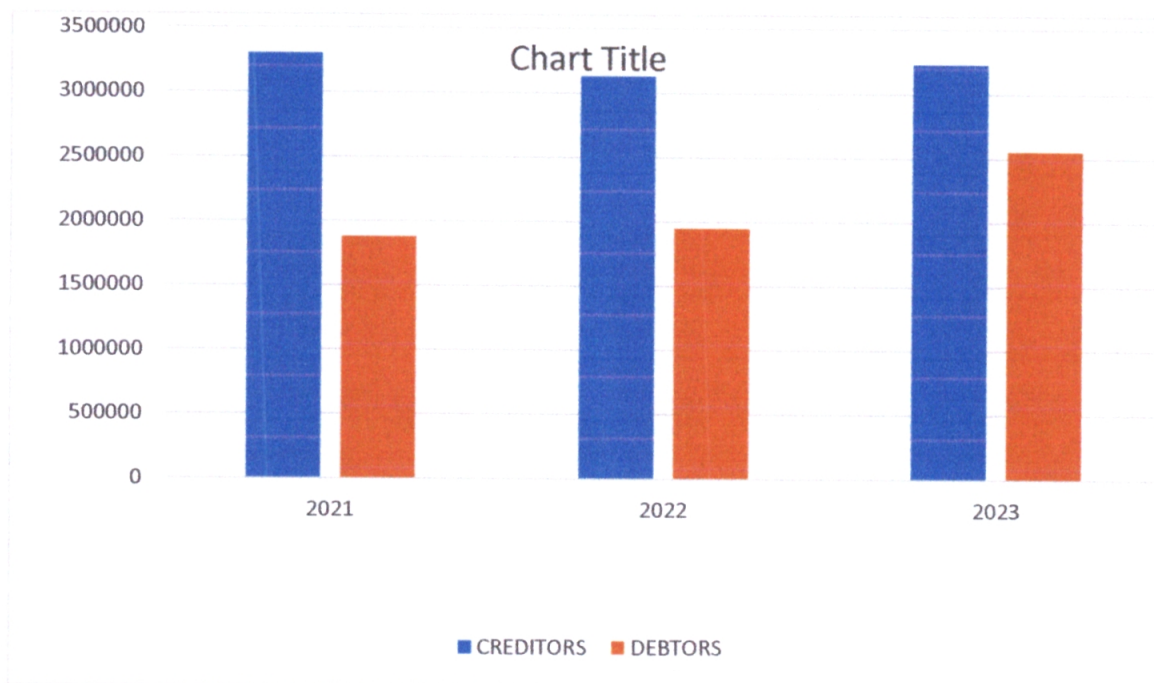
- A three-year overview of growth in expenditure of the school

| YEAR | 2022-2023 | 2021-2022 | 2021-2020 |
|-------------|------------------|------------------|------------------|
| expenditure | 9,636,825 | 12,969,230 | 5,982,354 |



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

| YEAR | 2022-2023 | 2021-2022 | 2021-2020 |
|-----------|--------------|--------------|--------------|
| CREDITORS | 3,231,672.00 | 3,132,846.00 | 3,302,397.00 |
| DEBTORS | 2,555,051.70 | 1,951,075.70 | 1,882,836.70 |



b) Teacher Student ratio:

1:26

c) Mean score in the 2023 KCSE:

| YEAR | 2023 | 2022 | 2021 |
|----------|-------|-------|-------|
| MEANSORE | 3.125 | 3.024 | 3.903 |

d) Number of Candidates in the 2023 KCSE:

| YEAR | 2023 | 2022 | 2021 |
|------------------|------|------|------|
| NO.OF CANDIDATES | 88 | 96 | 93 |

e) Capacity of the school:

| ITEM | DINING HALL | LABORATORIES | CLASSROOMS | TOILETS |
|----------|----------------|--------------|------------|---------|
| CAPACITY | 1:349 | 1:175 | 1:44 | 1:16 |

f) Development projects carried out by the school:

| Projects | Source of funds | Status | Initial Cost (Kshs) | Amount Spent (Kshs) | Expected completion time |
|----------|-----------------|--------|---------------------|---------------------|--------------------------|
| NA | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

.....

School Principal



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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.



.....
Name: STEPHEN NDUNGU
Designation: Chairman, School Board of Management
Date: 18/7/2024



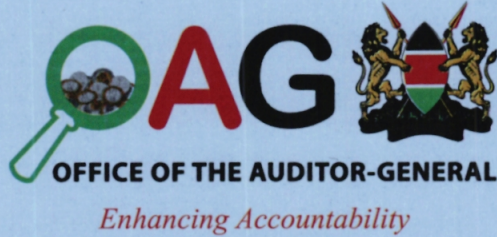
.....
Name: GEORGE CHERU
Designation: School Principal & Secretary to Board of Management
Date: 18/7/2024





.....
Name: VERONICA MWANIKI
Designation: Bursar/ Finance Officer
Date: 18/7/2024

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON GITHUNGURI TECHNICAL AND SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Githunguri Technical and Secondary School - Kiambu County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the 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 Githunguri Technical and Secondary School - Kiambu County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances Between Financial Statements and the Notes

Comparison of the financial statement as at 30 June, 2023 balances and the notes to the financial statements revealed the following unexplained variances.

| Item | Note | Financial Statements (Kshs.) | Notes (Kshs.) | Variance (Kshs.) |
|-------------------|-------------|-------------------------------------|----------------------|-------------------------|
| Tuition Payments | 6 | 808,112 | 608,112 | 200,000 |
| Accounts Payables | 14 | 3,876,688 | 3,231,673 | 645,015 |

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

2. Unsupported Financial Statements Balances

Comparison of the financial statements as at 30 June, 2023 balances with the supporting schedules revealed the following unexplained variances:

| Item | Financial Statements (Kshs.) | Schedule (Kshs.) | Variance (Kshs.) |
|--------------------------------------|-------------------------------------|-------------------------|-------------------------|
| Government Grants for Infrastructure | 359,000 | 718,000 | (359,000) |
| Accounts Receivables | 2,927,198 | 636,297 | 2,290,901 |

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

3. Unsupported Cash and Cash Equivalent Balances

The statement of financial assets and liabilities and Notes 10 and 11 of the financial statements reflects cash and cash equivalents balances of Kshs.743,123. The balance includes school fund account of Kshs.12,435 which was at variance with the cash book balance of Kshs.8,814, leading to an unexplained difference of Kshs.3,621. Further, the

negative balance includes cash in hand balance of Kshs.19,077 which was not supported with cash survey report.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.743,123 could not be confirmed.

4. Unbalanced Statement of Budgeted versus Actual Amounts

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

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

5. Accounts Receivables

5.1 Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.2,927,198 as disclosed in Note 13b to the financial statements. However, the supporting schedules and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.2,927,198 could not be confirmed.

5.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.2,927,198 in respect of fees arrears as disclosed in Note 13b to the financial statements. Included in the balance are receivables amounting to Kshs.1,712,319 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.2,927,198 could not be confirmed.

6. Unsupported Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.3,876,688. The balance includes amounts totalling Kshs.841,180 which was not supported with schedules and demand invoices. Further, amounts totalling to Kshs.1,758,301 was outstanding for more than two (2) years.

In the circumstances, the accuracy and completeness of the trade payables balance of Kshs.3,876,688 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Githunguri Technical and Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution 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. Irregular Cash Withdrawals

Review of the bank statement revealed cash withdrawals amounting to Kshs.1,922,816 during the financial year ended 30 June, 2023. However, the cash withdrawals were not supported with payment vouchers, standing imprest warrants, imprest register; approval letters; and memorandum cash books. This is contrary to Regulation 100 of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall keep in all offices concerned with receiving cash or making payments, a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts for which he or she is responsible.

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

2. Failure to Transfer Maintenance and Improvement Funds to Infrastructure Account

Review of the Operation Bank Account Statement revealed that total capitation grants received for operations was Kshs.4,193,156, out of which Kshs.1,400,000 was to be

transferred to the infrastructure account as approved by the Ministry of Education. However, only Kshs.718,000 was transferred resulting to unexplained non-transfer of funds amounting to Kshs.632,000. This is contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer of an entity may not authorize payments to be made out of funds earmarked for specific activities for purposes other than those activities.

Further, maintenance and improvement funds of Kshs.718,000 were not transferred to the infrastructure bank accounts within the fifteen (15) days upon the receipt of the funds as required by the Ministry of Education Circular referenced MOE.HQS/3/13/3 of 16 June, 2021 which states that the infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Lack of Procurement Function

Review of the organization structure revealed that the school did not have a procurement function, contrary to Regulation 37(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall establish a procurement function in accordance with Section 47 of the Act. Further, the procurement functions were being performed by the Bursar resulting in the lack of segregation of duties in terms of procurement and making of payments.

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

4. Failure to Refund Caution Money to Students

The statement of financial assets and financial liabilities reflects account payable balance of Kshs.3,876,688, which include caution money balance of Kshs.662,478. However, since the abolishment of caution money levies by the Ministry of Education (MoE) as per circular referenced MOE/HQS/3/13/3 of 16 June, 2021, the School is yet to refund caution monies amounting to Kshs.662,478 to its former students.

Further, the School fund bank account balances as at 30 June, 2023 was Kshs.97,832 which was insufficient to cover the caution money of Kshs.662,478, implying that caution monies were diverted to other purposes. This is contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

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

5. Undisbursed Capitation Grants

Review of the Ministry of Education capitation data revealed that the School received capitation (Operations and Tuition) grants during the year ended 30 June, 2023 amounting to Kshs.5,156,721 for 348 students translating to capitation per learner of

Kshs.14,818. This was below the approved capitation per student of Kshs.22,244 by Kshs.7,426 as prescribed by the Ministry of Education Circular referenced MOE/HQS/3/13/3 of 16 June, 2021 which prescribed the approved Free Day Secondary School Education (FDSE) Capitation grants to schools. This therefore resulted to undisbursed capitation grants of Kshs.2,584,248.

In the circumstances, the Ministry of Education was in breach of its circular.

6. Unapproved Fees Structure

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

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

7. Non-Compliance with the Public Sector Accounting Standards Board Reporting Template

Contrary to the Public Sector Accounting Standards Board reporting requirements the financial statements were prepared by the Bursar who is neither Certified Public Accountant of Kenya nor a member of the Institute of the Certified Public Accountants of Kenya (ICPAK). Further, the statement of budgeted versus actual amounts was incomplete as it does not present budgeted total receipts and payments, budgeted payments for various voted items and disclosure notes explaining budget utilization. In addition, the basis for the preparation of the statement of cash flows was not disclosed.

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

8. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 April, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to Section 81(4) of the Public Finance Management Act, 2012 which requires that not later than three (3) months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Lack of Information Technology Internal Controls

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

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

2. Unexplained Variances in Student Enrollment Data

Review of the enrollment data revealed that the School had 349 students during the financial year under review. However, data obtained from the National Education Management Information System (NEMIS) portal revealed that the school had 360 students resulting to an unreconciled variance of 11 students. This resulted to an overfunding of capitation grants by Kshs.162,998 during the financial year ended 30 June, 2023.

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

3. Excess Supply of Text Books

Audit of text books revealed that during the year ended 30 June, 2023, the School had a total of 170 students in Forms 3 and 4. However, the 178 books titled "Bembea ya Maisha", "An Artist of the Floating World" and "Mapambazuko ya Machweo" delivered were in excess of the student population resulting to oversupply by 8 books. Further, physical inspection of the book store also revealed that the storage of the text books is a challenge for the School because of the big volumes of books delivered by the Ministry of Education.

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

4. Excluded Asset Register Summary

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

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

5. Lack of Functional Committees of the Board

The Key School Information and Management section of the annual report and financial statements discloses six (6) permanent committees of the Board of Management out of which four (4) held no meetings during the financial year under review.

In the circumstances, the effectiveness of governance by the Board of Management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2025

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

| Description Of Vote Head | Note | 2022-2023 | 2021-2022 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Government grants for tuition | 1 | 963,565 | 1,268,475 |
| Government grants for operations | 2 | 3,834,156 | 5,463,046 |
| Government Grants for infrastructure | 3 | 359,000 | |
| School fund income- parents' contributions | 4 | 4,909,777 | 5,345,215 |
| Miscellaneous incomes | 5 | 37,600 | 165,700 |
| Total Receipts | | 10,104,069 | 12,242,436 |
| Payments | | | |
| Tuition | 6 | 808,112 | 1,219,167 |
| Operations | 7 | 3,501,442 | 6,373,821 |
| Infrastructure | 8 | 366,425 | - |
| Boarding and school fund | 9 | 5,022,560 | 4,872,014 |
| Total Payments | | 9,698,539 | 12,465,002 |
| Surplus/Deficit | | 405,559 | (222,566) |

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

[Signature]

Name: **STEPHEN NDIRANGU**
 Chair BOM

Date: **18/7/2024**

[Signature]

Name: **GEORGE CHEGE**
 School Principal/ Secretary to BOM

Date:



[Signature]

Name: **VERONICA MWANIKI**
 Bursar/ Finance Officer

Date: **18/7/2024**

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

| Description | Note | 2022-2023 | 2021-2022 |
|---------------------------------------|------|------------------|------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and cash equivalents | | | |
| Bank balances | 10 | 762,200 | 277,811 |
| Cash balances | 11 | (19,077) | 59,753 |
| Short term investments | 12 | - | - |
| Total cash and cash equivalent | | 743,123 | 337,564 |
| Account's receivables | 13 | 2,927,198 | 1,951,076 |
| Total financial assets | | 3,670,321 | 2,288,640 |
| Financial liabilities | | | |
| Accounts payables | 14 | 3,876,688 | 3,900,566 |
| Net financial assets | | (206,367) | (611,926) |
| Represented by | | | |
| Accumulated fund b/fwd | 15 | (611,926) | (389,360) |
| Surplus/deficit for the year | | 405,559 | (222,566) |
| Net financial position | | (206,367) | (611,926) |

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



Name: STEPHEN NDIRANGU
 Chair BOM

Date: 18/7/2024



Name: GEORGE CHEGE
 School Principal/ Secretary to BOM

Date:





Name: VERONIKA MWANIKI
 Bursar/ Finance Officer

Date: 18/7/2024

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

| Description | Note | 2022-2023 | 2021-2022 |
|---|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Cash from Operating Activities | | | |
| Receipts | | | |
| Government grants for tuition | | 963,565 | 1,268,475 |
| Government grants for operations | | 3,834,156 | 5,463,046 |
| Government grants for infrastructure | | 359,000 | - |
| School fund income- parents contributions/ fees | | 4,909,777 | 5,345,215 |
| Other income | | 37,600 | |
| Total receipts | | 10,104,069 | 12,242,436 |
| Payments | | | |
| Cash outflows for tuition | | 808,112 | 1,219,167 |
| Cash outflows for operations | | 3,501,442 | 6,373,821 |
| Cash outflows for infrastructure | | 366,425 | - |
| Cash outflows Boarding/lunch and school fund payments | | 5,022,560 | 4,872,014 |
| Total payments | | 9,698,539 | 12,465,022 |
| Net cash inflow/outflow from operating activities | | 405,559 | (222,566) |
| Cash flow from investing activities | | | |
| Proceeds from sale of Assets | | - | - |
| Net cash inflow/outflows from investing activities | | - | - |
| Cash flow from Financing activities | | | |
| Net cash inflow/outflow from financing activities | | - | - |
| Net increase/decrease in cash and cash equivalents | | 405,559 | (222,566) |
| Cash and cash equivalent at beginning of the FY | | 337,564 | 560,130 |
| Cash and cash equivalent at end of the FY | | 743,123 | 337,564 |

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

.....
[Signature]

Name: **STEPHEN NJIRANGU**

Chair BOM

Date: **18/7/2024**

.....
[Signature]

Name: **GEORGE CHEKE**
 School Principal/ Secretary to BOM

Date:



.....
[Signature]

Name: **VERONICA M WANSIKI**

Bursar/ Finance Officer

Date: **18/7/2024**

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th 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 |
| Receipts | | | | | |
| <i>(1) Capitation Grant on Tuition</i> | | | | | |
| Teaching / Learning Materials | 1,715,536 | - | 1,715,536 | 963,565 | 56% |
| <i>(2) Capitation Grant on Operations</i> | | | | | |
| Repairs And Maintenance | 1,033,188 | - | 1,033,188 | 1,040,000 | 100% |
| Medical | 179,000 | - | 179,000 | 35,900 | 20% |
| Activity | 449,648 | - | 449,648 | 52,325 | 12% |
| Others | 4,585,980 | - | 4,585,980 | 2,705,931 | 56% |
| | - | - | - | - | - |
| <i>3) FDSE for infrastructure</i> | | | | | |
| Maintenance & Improvement MoE | 716,000 | - | 716,000 | 359,000 | 50% |
| <i>(4) Fees Charged on Parents</i> | | | | | |
| Fee On Boarding Equipment and Stores | 4,800,000 | - | 4,800,000 | 4,815,210 | 99% |
| Total Income | | | | | |
| <i>(6) Expenditure For Tuition</i> | | | | | |
| Textbooks | - | - | - | - | - |
| Reference Materials | - | - | - | - | - |
| Exercise Books | - | - | 140,,300 | - | - |
| Laboratory Equipment | - | - | 101,500 | - | - |

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th 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 |
| Internal Exams | - | - | - | - | - |
| Teaching / Learning Materials | - | - | 963,5645 | - | - |
| Chalks | - | - | - | - | - |
| Exams And Assessment | - | - | 8,681 | - | - |
| Teachers Guides | - | - | - | - | - |
| Administration Costs | - | - | - | - | - |
| Bank Charges | - | - | 1,540 | - | - |
| | | | | | |
| (7) Expenditure For Operations | | | | | |
| Personnel Emoluments | - | - | 1,257,836 | - | - |
| Repairs, Maintenance & Improvements | - | - | 136,345 | - | - |
| Local Transport / Travelling | - | - | 1,293,420 | - | - |
| Electricity, Water and Conservancy | - | - | 182,790 | - | - |
| Medical | - | - | 1,500 | - | - |
| Administration Costs | - | - | 1,257,836 | - | - |
| Activity Expenses | - | - | 167,370 | - | - |
| (8) Expenditure For infrastructure | | | | | |
| Purchase of equipment | - | - | - | - | - |
| Purchase of machinery | - | - | - | - | - |
| (9) Expenditure For school fund/lunch/boarding | | | | | |
| Personnel Emoluments | - | - | - | - | - |

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th 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 |
| Lunch Programme | 4,800,000 | - | 4,800,000 | 4,,812,213 | 95% |
| Other Expenses On Investments | - | - | - | - | - |
| Farm Expenses | 30,000 | - | 30,000 | 23,800 | 79% |
| Bank Charges | 12,000 | - | 12,000 | 10,804 | 90% |
| Totals | 4,842,000 | - | 4,842,000 | 4,596,700 | 95% |

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

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

| Description | 2022-2023 | 2021-2022 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Teaching / Learning Materials | 963,565 | 1,268,475 |
| Total | 963,565 | 1,268,475 |

**Include others as per MOE circulars*

2 Government Grants for Operations

| Description | 2022-2023 | 2021-2022 |
|-----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Repairs And Maintenance | 1,040,000 | 1,997,000 |
| Medical | 35,900 | - |
| Activity | 52,325 | - |
| Other Vote Heads (specify)* | 2,705,931 | 3,466,046 |
| Total | 3,834,156 | 5,463,046 |

**Include others as per MOE circulars*

3 Government Grants for infrastructure

| Description | 2022-2023 | 2021-2022 |
|---------------------------|------------------|------------------|
| | Kshs | Kshs |
| Maintenance & Improvement | 359,000 | - |
| Total | 359,000 | - |

4 School Fund Income - Parents Contribution/Fees

| Description | 2022-2023 | 2021-2022 |
|--------------------|------------------|------------------|
| | Kshs | Kshs |
| Lunch Programme | 4,909,777 | 5,345,215 |
| Total | 4,909,777 | 5,345,215 |

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

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

5 Miscellaneous Incomes

| Description | 2022-2023 | 2021-2022 |
|--------------------|------------------|------------------|
| | Kshs | Kshs |
| PTA Fund | - | 161,00 |
| Income Tenders | 13,000 | - |
| Income exams | 24,600 | 4,100 |
| Total | 37,600 | 165,700 |

Notes to the Financial Statements (continued)

6 Tuition

| Description | 2022-2023 | 2021-2022 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Exercise Books | 140,300 | 404,130 |
| Laboratory Equipment | 101,500 | 203,392 |
| Teaching / Learning Materials | 316,510 | 480,320 |
| Creditors | 200,000 | 220 |
| Exams And Assessment | 8,681 | 59,573 |
| Teachers Guides | 25,000 | 26,700 |
| Library & Ref Materials | 14,581 | - |
| Bank Charges | 1,540 | 2,852 |
| Others (<i>specify</i>) | - | - |
| Total | 608,112 | 1,219,167 |

7 Operations

| Description | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Personnel Emoluments | 1,257,836 | 1,293,719 |
| Creditors | 75,000 | - |
| Administration Cost | 377,680 | 1,562,546 |
| Repairs And Maintenance & Improvements | 136,345 | 747,595 |
| Local Transport / Travelling | 1,293,420 | 921,980 |
| Electricity And Water | 182,790 | 367,663 |
| Medical | 1,500 | 2,220 |
| NSSF | - | 24,572 |
| NHIF | - | 57,300 |
| Creditors | | 137,392 |
| Activity Expenses | 167,370 | - |
| Bank Charges | 9,501 | 10,440 |
| Infrastructure | - | 1,248,395 |
| Total | 3,501,442 | 6,373,821 |

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Infrastructure

| Description | 2022-2023 | 2021-2022 |
|-----------------------|------------------|------------------|
| | Kshs | Kshs |
| Repairs & Maintenance | 300,108 | - |
| Bank Charges | 1,317 | - |
| Creditors | 65,000 | - |
| Total | 366,425 | - |

9 Boarding And School Fund

| Description | 2022-2023 | 2022-1-2022 |
|--------------------|------------------|--------------------|
| | Kshs | Kshs |
| Tenders | 7,000 | - |
| School Farm | 64,955 | 11,500 |
| Lunch Programme | 4,812,213 | 4,645,948 |
| Bank Charges | 10,804 | 8,266 |
| NSSF | 83,988 | - |
| NHIF | 19,800 | - |
| Exams | 23,800 | 87,700 |
| Total | 5,022,560 | 4,872,014 |

Githunguri Technical and Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

| Account Name & Currency | Status | Bank Account Number | 2022-2023 | 2021-2022 |
|------------------------------------|-----------------------|----------------------------|------------------|------------------|
| | Active/Dormant | | Kshs | Kshs |
| Tuition Account | Active | 0930279804476 | 157,701 | 3,117 |
| Operations Account | Active | 0930279601618 | 493,972 | 187,842 |
| School Fund Account/Boarding | Active | 0930279593713 | 97,832 | 36,262 |
| School fund | Active | 1105019977 | 12,435 | 14,313 |
| Infrastructural Account | Active | 0930179607634 | 260 | 36,277 |
| Total | | | 762,200 | 277,811 |

11 Cash In Hand

| Description | 2022-2023 | 2021-2022 |
|--------------------|------------------|------------------|
| | Kshs | Kshs |
| Notes and Coins | (19,077) | 59,753 |
| Total | (19,077) | 59,753 |

Notes to the Financial Statements (continued)

12 Accounts Receivable

| Description | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Fees Arrears | 2,927,198 | 1,951,076 |
| Other Non-Fees Receivables | | |
| Salary Advances (list/schedule attached) | - | - |
| Imprest (list/schedule attached) | - | - |
| Rent arrears (list/schedule attached) | - | - |
| Total | 2,927,198 | 1,951,076 |

13 b Ageing Analysis of Accounts Receivable

| Description | 2022-2023 | | 2021-2022 | |
|--|------------------|----------------|------------------|----------------|
| | Kshs | | Kshs | |
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | - | - | - | - |
| Between 1- 2 years | 1,008,409 | 25% | 238,757 | 12% |
| Between 2-3 years | 206,466 | 8% | - | - |
| Over 3 years | 1,712,319 | 67% | 1,712,319 | 88% |
| Total (should tie to note 13 a) | 2,927,198 | 100% | 1,951,076 | 100% |

13 Accounts Payable

| Description | 2022-2023 | 2021-2022 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Trade Creditors (See Ageing Below and Appendix 1) | 2,390,492 | 2,098,301 |
| Prepaid Fees | 178,702 | 121,625 |
| Staff Welfare | - | 18,162 |
| Caution Money | 662,478 | 662,478 |
| Other payables (<i>specify</i>) | - | - |
| Total | 3,231,673 | 2,900,566 |

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

| Description | 2022-2023 | | 2021-2022 | |
|--------------------------------------|------------------|----------------|------------------|----------------|
| | Kshs | | Kshs | |
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 632,191 | 26% | 145,992 | 7% |
| Between 1- 2 years | - | - | 825,597 | 39% |
| Between 2-3 years | 1,758,301 | 74% | 1,126,712 | 54% |
| Over 3 years | - | - | - | - |
| Total (should tie to note 14) | 2,390,492 | 100% | 2,098,301 | 100% |

14 Fund Balance Brought Forward

| Description | 2022-2023 | 2021-2022 |
|------------------------|----------------|------------------|
| | Kshs | Kshs |
| Bank Balances | 762,200 | 277,811 |
| Cash Balances | (19,077) | 59,753 |
| Short Term Investments | - | - |
| Receivables | 2,927,198 | 1,951,076 |
| Payables | 3,231,672 | 2,900,566 |
| Total | 438,649 | (611,926) |

Githunguri Technical and Secondary School

Annual Report and Financial Statements For the year ended 30th 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.

15 Non-current Liabilities Summary

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

16 Biological assets

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

17 Borrowings

| Description | Kshs | Kshs |
|---------------------------------------|------|------|
| Borrowings at beginning of the year | - | - |
| Borrowings during the year | - | - |
| Repayments during the year | - | - |
| Balance at the end of the year | - | - |

Other important disclosure notes

18 Stock/ Inventory

| Description | 2022-2023 | 2021-2022 |
|------------------------|------------------|------------------|
| | Kshs | Kshs |
| Food stuffs | - | - |
| Lab consumables | - | - |
| Farm produce | - | - |
| Medication | - | - |
| Construction Materials | - | - |
| Others (specify) | - | - |
| | - | - |

19 Progress On Follow Up Of Auditor Recommendations

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

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

 Sign and Date
 Principal

CREDITORS/COMMITMENTS AS AT 30TH JUNE, 2023.

| S.NO | NAME | PARTICULARS | ACCOUNT | AMOUNT |
|------|----------------------------|----------------------------------|----------------|--------------|
| 1 | Dajohn Enterprises | KCSE materials | Tuition | 732,400.00 |
| 2 | Mzima technology | tonners | Tuition | 169,100.00 |
| 3 | Chakiel | Kitchen wares | fees | 18,000.00 |
| 4 | NSSF penalties | Penalties | Operations | 411,850.00 |
| 5 | Knitstar | Prefects uniform + cook +soldier | fees | 54,100.00 |
| 6 | Advarmaltex b/f | Deka beds | infrastructure | 38,500.00 |
| 7 | Kida laboratories | water and gas repairs | Tuition | 96,500.00 |
| 8 | Jacob Njoroge | Salalry Dec and Jan | Operations | 33,022.00 |
| 9 | software forschools | upgrading | fees | 48,000.00 |
| 10 | Jaystef Investment | Noticeboard and career wheel | Tuition/opera | 25,000.00 |
| 11 | Aplus Business | School management software | Tuition | 65,000.00 |
| 12 | Mucklin General Enterprise | Whiteboards | Tuition | 101,500.00 |
| 13 | Juraya Investments | stationery | Tuition | 212,020.00 |
| 14 | Hannakima | Curtains and guards uniform | Operations | 3,000.00 |
| 15 | Patgon office solutions | toner refills | Tuition | 5,000.00 |
| 16 | Gratom babz services | security services | Operations | 23,000.00 |
| 17 | Bellan Enterprises | Foodstuffs | Sch. Fund | 61,100.00 |
| 18 | Primehood supplies | balls | Operations | 21,400.00 |
| 19 | Lumu Cleaning | Sanitary Services | Operations | 13,200.00 |
| 20 | kesajo Distributors | Foodstuffs | fees | 258,800.00 |
| | | | | 2,390,492.00 |
| | | | | |

GITHUNGURI TECHNICAL AND SECONDARY SCHOOL
FEES ARREARS AS AT 30TH JUNE 2023

| 1ATHI | | |
|-------|---------------------------|----------|
| 2118 | Francis Mungai Muiruri | 2,000.00 |
| 2119 | Beatrice Wairimu Njoroge | 1,000.00 |
| 2122 | HarunPeter Mwangi Kamau | 2,000.00 |
| 2126 | Peter Ndaba Mbae | 2,000.00 |
| 2130 | Mary Wairimu Kibiru | 1,000.00 |
| 2138 | Ruth Njoki Watiri | 2,000.00 |
| 2140 | Margaret Wanjiku Kiberia | 2,000.00 |
| 2141 | Esther Nyokabi Kuria | 2,000.00 |
| 2150 | Joseph Gachoka Karanja | 2,000.00 |
| 2155 | Cynthia Nyambura Muthoni | 2,000.00 |
| 2158 | James Muiruri Muigai | 4,000.00 |
| 2167 | Nancy Wanjiku Njuguna | 3,500.00 |
| 2172 | Alex Kanyanja Wangui | 4,000.00 |
| 2180 | Francis B.Kariuki Muthoni | 6,500.00 |
| 2181 | George Njuguna Ruguru | 1,000.00 |
| 2184 | Brian Irungu Thogo | 7,200.00 |
| 2192 | Christine Kalenda Chivone | 4,000.00 |
| 2193 | Shadrack Maina Kamau | 4,500.00 |
| 2195 | Esther Wanjiru Githinji | 1,000.00 |
| 2196 | Francis Kangere Wanja | 1,500.00 |
| 2197 | Joyce Nyambura Pango | 4,500.00 |
| 2198 | Francis Mutuku Mwaiwa | 4,000.00 |
| 2199 | Josphat Njau Ndungu | 4,000.00 |
| 2201 | Peter Kimani Ngarau | 8,500.00 |
| 2203 | Joel Wanyoike Kabugo | 3,000.00 |
| 2204 | Peter Njihia Mbiyu | 2,000.00 |
| 2205 | Abigael Wambui Nduta | 4,000.00 |
| 2206 | Sylvia wayua Naftali | 2,000.00 |
| 2207 | Sharon Navunde Kwamboka | 7,900.00 |
| | | |
| 1TANA | | |
| 2109 | Lucy Muthoni Njane | 1,000.00 |
| 2115 | Joseph Njoroge Kinyanjui | 4,000.00 |
| 2123 | Maxwell Mwangi Wangari | 2,000.00 |
| 2142 | Simon Nganga Mburu | 4,000.00 |
| 2147 | Emmanuel Kinuthia Wanjiku | 4,000.00 |
| 2149 | Jecinta Njeri Kanini | 2,000.00 |
| 2151 | Margaret Nyawira Njuguna | 5,000.00 |
| 2152 | Patrick Ndungu Ndegwa | 1,000.00 |
| 2156 | Alice Njeri Kimani | 2,500.00 |
| 2160 | Ruth Waruiru Wainaina | 2,500.00 |
| 2166 | John Njunge Maina | 1,000.00 |
| 2170 | Cynthia Njeri Chege | 3,000.00 |
| 2171 | George Kiongo Burugu | 7,500.00 |
| 2174 | Teresiah Nduta Kamau | 4,000.00 |
| 2175 | Monicah Waithera Onyango | 4,000.00 |
| 2176 | Jane Wangari Nyoro | 3,000.00 |
| 2186 | John Wanyoike Muigai | 4,000.00 |
| 2187 | Jasmine Mukami Mbugua | 3,000.00 |
| 2188 | Morris Njehu Kinyanjui | 9,500.00 |
| 2189 | Mary Njeri Ngaruiya | 2,000.00 |
| 2190 | Dorcas Wanjiru Muthoni | 3,000.00 |
| 2194 | Kelvin Njihia Macharia | 4,500.00 |
| 2212 | Abigael Wambui Wanyoike | 1,500.00 |

| 2RUFJI | | |
|--------|-------------------------|-----------|
| 2019 | Allan Muchiri Kamau | 6,000.00 |
| 2020 | Mary Njoki Karanja | 1,000.00 |
| 2023 | Winfred Wangui Sanoë | 2,000.00 |
| 2025 | Edwin Kinyua Njinju | 1,000.00 |
| 2033 | Grace Wanjiru Muiruri | 8,000.00 |
| 2034 | Peter Mburu Kigera | 4,550.00 |
| 2039 | Joshua Njuguna Wanyoike | 11,000.00 |
| 2040 | Olive Mumbi Njeri | 1,000.00 |
| 2041 | Martin Nganga Maina | 1,300.00 |
| 2042 | Maureen Muthoni Wambui | 4,500.00 |
| 2047 | Peter Moko Njeri | 3,000.00 |
| 2048 | Peter Mburu Kahuha | 1,300.00 |
| 2049 | Joshua Muhuyu Njoroge | 4,000.00 |
| 2056 | Rhoda Ayuma Onyango | 8,500.00 |
| 2060 | Dianah Wanjiru Irungu | 8,000.00 |
| 2062 | Felix Luvita Andika | 1,000.00 |
| 2065 | Kelvin Kamau Thuu | 5,000.00 |
| 2066 | Vincent Kiriko Wanja | 4,000.00 |
| 2068 | Johanna Mwangi Maina | 8,000.00 |
| 2071 | Victor Mungai Waweru | 2,000.00 |
| 2073 | Stephen Kihui Mungai | 6,000.00 |
| 2077 | Nancy Wanjiku Wangui | 1,500.00 |
| 2081 | Josam Kagai Mwangi | 2,000.00 |
| 2090 | Michael Kinuthia Kuria | 6,500.00 |
| 2095 | Charles Chira Kagwima | 8,000.00 |
| 2096 | Sally Wanjiru Wangui | 4,000.00 |
| 2101 | Mercy Wanjiru Maina | 6,000.00 |
| 2213 | Daisy Muthoni Njuguna | 2,000.00 |
| 2075 | Lawrence Njihia | 7,000.00 |

| 2YALA | | |
|-------|------------------------|----------|
| 2006 | Reginah Wanjiru Mburu | 5,000.00 |
| 2007 | Michael Muchiri Gacwe | 2,000.00 |
| 2008 | Lydia Matamu Kioko | 5,000.00 |
| 2011 | Jackson Gakuru Njenga | 3,000.00 |
| 2012 | Beth Wambui Gichuhi | 4,000.00 |
| 2014 | Mary Wanjiku Wakarima | 6,000.00 |
| 2015 | Peter Kimani Wambui | 1,000.00 |
| 2016 | John Njuguna Kamau | 4,000.00 |
| 2024 | Joyce Wanjiku Njuguna | 4,000.00 |
| 2026 | Duncan Makori Rioba | 3,000.00 |
| 2028 | John Mwaura Wahu | 4,000.00 |
| 2035 | Samuel Kimani Kamau | 4,000.00 |
| 2037 | Affline Akinyi | 7,000.00 |
| 2046 | Vincent Mburu Kamau | 6,000.00 |
| 2051 | Sarah Njeri Kamau | 6,000.00 |
| 2055 | John Kabubei Mbugua | 2,000.00 |
| 2057 | Hannah Wairimu Mburu | 5,000.00 |
| 2072 | Daniel Mundati Kariuki | 3,900.00 |
| 2085 | Susan Njeri Mugo | 5,000.00 |
| 2089 | Serah Muthoni Kuria | 6,500.00 |
| 2092 | Katrina Wambui Murimi | 6,000.00 |
| 2093 | Michael Kiriko Njeri | 2,000.00 |
| 2094 | Mary Wambui Ndungu | 2,000.00 |
| 2098 | Eric Njuguna Kihui | 8,000.00 |
| 2104 | Victor Gitau Muthoni | 4,000.00 |
| 2105 | Ryan Kamau Ondieki | 2,000.00 |
| 2107 | John Munyinyi Njoki | 4,000.00 |
| 2053 | joybeatrice Wahu | 5,000.00 |

| | | |
|-----------------|--------------------------|-----------|
| 2089 | Sarah Muthoni Kuria | 13,000.00 |
| 3LIMPOPO | | |
| 1920 | Damaris Wanjiku Kiarie | 2,000.00 |
| 1933 | Kelvin Ngathu Muchina | 1,000.00 |
| 1936 | Martha Gathoni Wainaina | 8,000.00 |
| 1944 | Nickson Njihia Chege | 9,450.00 |
| 1952 | Esther Muthoni Kimani | 1,000.00 |
| 1954 | Nancy Wanjiru Chuchu | 2,500.00 |
| 1961 | Edwin Paul Muhika | 5,200.00 |
| 1965 | Eunice Wanjiku Mwhaki | 3,000.00 |
| 1970 | Jane Wanjiru Wanjiku | 7,500.00 |
| 1971 | Eunice Mogesi Ngemu | 1,900.00 |
| 1974 | Grace Wangari Nganga | 1,000.00 |
| 1981 | Hannah Wambui Muciri | 3,000.00 |
| 1984 | Benson Kuloba Mwina | 7,100.00 |
| 1987 | Faith Nyaboke Onwonga | 2,500.00 |
| 1988 | Alex Mwangi Kamau | 8,000.00 |
| 1994 | Esia Kamoti Muloni | 14,700.00 |
| 2000 | Mary Nyakio Wangui | 2,000.00 |
| 2009 | Leon Joseph Nduru | 4,000.00 |
| 2086 | Hannah Mwara Wambui | 7,000.00 |
| 3VOLTA | | |
| 1922 | Jane Nungari Mbugua | 1,000.00 |
| 1923 | Martin Obusa Kamau | 1,000.00 |
| 1927 | Allan Njihia Njoroge | 1,000.00 |
| 1929 | John Ndungu Wairimu | 1,000.00 |
| 1940 | Monicah Muthoni Munyinyi | 2,000.00 |
| 1942 | Afred Mwangi Ndungu | 1,000.00 |
| 1943 | Rose Njoki Mbugua | 1,000.00 |
| 1945 | Paul Nganga Karanja | 8,000.00 |
| 1950 | Alice Wanjiku Wanjiru | 9,600.00 |
| 1951 | Samwel Mbuga Nyaribo | 1,000.00 |
| 1964 | Stella Mbone Kibedi | 1,000.00 |
| 1968 | Hannah Wamaitha Kariuki | 11,500.00 |
| 1969 | Peter Kinyanjui Chege | 1,200.00 |
| 1973 | Cathline Wanjiru Nganga | 1,200.00 |
| 1980 | Caroline Wangari Munyua | 7,166.00 |
| 1992 | Jane Thesiro | 4,000.00 |
| 1995 | Peninah Namtosi Muloni | 14,800.00 |
| 1998 | Martha Sinyanzu Omena | 11,000.00 |
| 2106 | Dennis Mbuki Njenga | 1,000.00 |
| 2164 | Hannah Muthoni Ndirangu | 1,000.00 |
| 4NILE | | |
| 1791 | Caroline Nungari Cungo | 3,700.00 |
| 1798 | Joseph Waithaka Ndung'u | 1,000.00 |
| 1801 | Miriam Njeri Kamau | 1,000.00 |
| 1807 | Roy Kamau karanja | 13,000.00 |
| 1816 | Honest Wisdon Kareithi | 4,000.00 |
| 1817 | Naomi Wanjiku Ng'ang'a | 2,000.00 |
| 1818 | Mary Mwhaki Mburu | 3,000.00 |
| 1819 | Abraham Gitau Gathumbi | 2,000.00 |
| 1824 | Caroline Wanjiru Thandi | 2,000.00 |
| 1828 | Leah Wangui Kahuha | 5,700.00 |
| 1830 | Naomi Wairimu Chege | 5,000.00 |
| 1831 | David Kuria Gakuna | 7,700.00 |
| 1834 | Grace Nyambura Maina | 1,500.00 |
| 1841 | Evelyn Waithira Njeri | 3,000.00 |

| | | |
|------|--------------------------|-----------|
| 1846 | Margaret Wanjiru Njinju | 1,000.00 |
| 1855 | Daniel Kago Gitau | 1,000.00 |
| 1865 | John Kung'u Ng'ang'a | 9,000.00 |
| 1869 | Mary Njeri Kago | 4,000.00 |
| 1874 | Isaac Mwangi Njau | 11,000.00 |
| 1876 | Stephen Kimani Mukiri | 4,200.00 |
| 1881 | Daniel Ndung'u Njoroge | 2,000.00 |
| 1888 | Salome Wambui Gichuhi | 2,000.00 |
| 1889 | Everlyne Musavi | 2,600.00 |
| 1894 | Annastacia Njeri Wanjiku | 2,900.00 |
| 1899 | Mercy Nyaguthii Ndahi | 1,000.00 |
| 2002 | Martin Mburu Karonjo | 2,200.00 |

4SABAKI

| | | |
|------|--------------------------|----------|
| 1780 | John Ndirangu Kimani | 6,500.00 |
| 1783 | Florence Njambi Mbugua | 5,600.00 |
| 1788 | IanPeter Wambugu Muiruri | 8,000.00 |
| 1800 | Purity Wanjiru Wainaina | 2,500.00 |
| 1811 | Stanley Njoroge Kamau | 1,000.00 |
| 1815 | Erastus Kuria Ndichu | 5,000.00 |
| 1837 | Hannah Mugure Michael | 2,500.00 |
| 1842 | Charity Kabuchi Gathuru | 2,000.00 |
| 1848 | Blessing Karugu Kamau | 5,000.00 |
| 1849 | Tracy Wangui Muthoni | 5,000.00 |
| 1850 | Augustine Mburu Njuguna | 1,000.00 |
| 1853 | Peter Kimani Gachathi | 2,000.00 |
| 1859 | Mary Muthoni Kiguru | 2,000.00 |
| 1875 | John Njihia Kimani | 5,000.00 |
| 1883 | Mary Njoki Ngugi | 8,000.00 |
| 1885 | Stanly Ngige Thuku | 8,700.00 |
| 1892 | Samuel Wanjau Gichia | 4,000.00 |
| 1913 | Naomi Wanjiru Kamau | 5,000.00 |
| 2100 | Grace Wangui Murira | 6,000.00 |
| 2200 | Pauline Wangui Gathirimu | 5,500.00 |

FORM4 - 2022

| | | |
|------|--------------------------|-----------|
| 1649 | Kelvin Muiruri Kariuki | 9,200.00 |
| 1650 | Evans Kariuki Njuguna | 8,000.00 |
| 1655 | Rahab Wanjiru Mugo | 9,950.00 |
| 1676 | Virginia Njeri Mbugua | 11,500.00 |
| 1679 | Esther Wairimu Njuguna | 2,000.00 |
| 1702 | Faith Njeri Wangui | 2,000.00 |
| 1719 | Stella Njeri Njoki | 11,000.00 |
| 1732 | Margaret Wanjiku Gakuru | 5,000.00 |
| 1736 | Joseph Gathua Njoroge | 2,393.00 |
| 1740 | Asaph Wainaina Chege | 13,300.00 |
| 1741 | Ann Wanjiru Njoroge | 2,700.00 |
| 1742 | Magdalene Wanjiku Kimani | 10,000.00 |
| 1758 | Peter Nyori Kimani | 14,000.00 |
| 1765 | Michael Karanja Wangui | 11,500.00 |
| 1911 | Morris Kamau Njehu | 10,100.00 |
| 1670 | Esther wanjiru m | 11,000.00 |
| 1677 | John MwangiKihany | 9,000.00 |
| 1704 | JohnNdichu Muiruri | 14,000.00 |
| 1713 | Salome Nyambura | 12,000.00 |
| 1716 | Mary Njoki | 7,000.00 |
| 1719 | Stella Mwangi | 3,000.00 |
| 1726 | John Kariuki Wambui | 9,000.00 |
| 1727 | James KareithiThaithi | 12,000.00 |
| 1779 | Stephen Kinyuru | 5,000.00 |

GITHUNGURI TECH. SEC.SCHOOL
P.O. BOX 792
GITHUNGURI

STUDENTS WITH 2023 FEES PREPAYMENTS

| <u>ADM NO</u> | | <u>STUDENT'S NAME</u> | <u>PREPAID</u> |
|----------------------|------|------------------------------|-----------------------|
| IATHI | 2143 | Gift Benson Kimemia | 1,000.00 |
| | 2168 | Anthony Mbugua Muiruri | <u>500.00</u> |
| | | | 1,500.00 |
| ITANA | 2110 | Susan Njeri Kamau | 2,000.00 |
| | 2113 | Joseph Njuguna Maina | 3,000.00 |
| | 2120 | Grace Wanjiru Wanini | 2,000.00 |
| | 2135 | Moses Waringu Njuguna | 500.00 |
| | 2139 | Brian Kamau Wangari | 1,000.00 |
| | 2157 | Dyson Sanga Mwaniki | 1,000.00 |
| | 2178 | Kevin Bukoma Moses | <u>7,900.00</u> |
| | | | 17,400.00 |
| 2RUFJI | 2013 | Emily Wakonyo Ndungu | 3,000.00 |
| | 2021 | Benard Kiaritii Nyoori | 4,000.00 |
| | 2036 | James Waweru Kamau | 1,000.00 |
| | 2061 | Peris Njeri Githundi | 1,000.00 |
| | 2087 | Samuel Mumo Mutua | <u>1,500.00</u> |
| | | | 10,500.00 |
| 2YALA | 2027 | James Kiongera Gathoni | 1,000.00 |
| | 2028 | John Mwaura Wahu | 1,000.00 |
| | 2043 | Kelvin Mburu Wanjiku | 500.00 |
| | 2052 | JuliaMary Wanjiru Chege | 2,000.00 |
| | 2063 | PeterNguka Kago | 4,000.00 |
| | 2069 | Stephen Kibiru Ndungu | 2,000.00 |
| | 2070 | Martin Mwangi Maina | 3,000.00 |
| | 2079 | Naomi WaithiraNdungu | 1,000.00 |
| | 2082 | Samuel Ndegwa Mwenja | 1,500.00 |
| | 2183 | Patrick Nganga Mwaura | <u>500.00</u> |
| | | | 16,500.00 |
| 3LIMPOPO | 1915 | Samuel Gichuru Ndaba | 3,500.00 |
| | 1918 | Purity Wangui Muthiuru | 1,000.00 |
| | 1926 | Grace Wanjiru Njari | 3,500.00 |
| | 1946 | David MigwiKimani | 3,000.00 |
| | 1957 | Joseph Nganga Kimani | 2,700.00 |
| | 1962 | JosephNjuki Ndichu | 6,050.00 |
| | 1972 | Albert Miringu Ndichu | 4,000.00 |
| | 1985 | Amos Mundia Ngugi | <u>8,500.00</u> |
| | | | 32,250.00 |
| 3VOLTA | 1919 | Teresiah Njeri Nyoro | 1,000.00 |
| | 1928 | Mary Warucu kamau | 1,000.00 |
| | 1938 | Mary Muchiku Njeri | 4,000.00 |
| | 1958 | Sallyne Nduta Mwangi | 4,900.00 |
| | 1978 | Josphine Kabura Muhake | 3,000.00 |

| | | | |
|---------------|------|---------------------------|-------------------------|
| | 1983 | Amos Wanyoike Nganga | 2,000.00 |
| | 1990 | James Waweru Githiri | 400.00 |
| | 2102 | Joseph Ndungu Chege | 4,000.00 |
| | 2124 | Anthony Mwangi Njungi | <u>1,000.00</u> |
| | | | <u>21,390.00</u> |
| 4NILE | 1790 | Pauline Wambui Njoroge | 4,000.00 |
| | 1793 | David Githinji Kinga | 1,000.00 |
| | 1796 | Francis Ngugi Thumbi | 2,800.00 |
| | 1810 | James Kamau Kungu | 4,000.00 |
| | 1820 | James Wairiri Mayu | 1,000.00 |
| | 1832 | Faith Wamaitha Mburu | 5,000.00 |
| | 1857 | Teresiah Wanjiru Ngaruiya | 1,000.00 |
| | 1862 | Ruth Wanjiru Kimani | 1,000.00 |
| | 1896 | Maureen Mumbi Wangari | 4,000.00 |
| | 1904 | Erick Mburu Gitau | <u>18,850.00</u> |
| | | | <u>42,650.00</u> |
| 4SABAKI | 1781 | Benard Karanja Kamau | 4,000.00 |
| | 1789 | Samuel Mwangi Kangethe | 1,000.00 |
| | 1804 | David Mukora Kangethe | 500.00 |
| | 1863 | Grace Wanjeri Wangui | 4,000.00 |
| | 1873 | Faith Njoki Wainaina | 1,000.00 |
| | 1893 | Margaret Wangari Waithira | 4,000.00 |
| | 1897 | Faith Maryann Nduta | 4,000.00 |
| | 2001 | Monicah Nyamwathi Chege | 4,000.00 |
| | 2084 | Faith Njeri Gitau | <u>6,300.00</u> |
| | | | <u>28,800.00</u> |
| FORM 4 - 2022 | 1648 | Wilson Ngure | 1,000.00 |
| | 1683 | Daniel Waiti Njuguna | 700.00 |
| | 1687 | Esther Nyambura Muthoga | 3,030.00 |
| | 1721 | John Gichiri Macharia | <u>2,982.00</u> |
| | | | <u>7,712.00</u> |
| | | GRAND TOTAL | <u>178,702</u> |



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

INVENTORY AS YEAR 2023

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

CURRENT ASSETS

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

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

| | | |
|-----|--|-----|
| 44. | CERTIFICATE BUSINESS STUDIES BK 4 | 13 |
| 45. | EXPLORE BUSINESS STUDIES BK 4 | 60 |
| 46. | DYNAMICS BUSINESS STUDIES BK 4 | 4 |
| 47. | COMMERCE PP1 | 1 |
| 48. | EXCEL IN BUSINESS STUDIES | 1 |
| 49. | KCSE COMMERCE | 1 |
| 50. | READERS QUEST BUSINESS STUDIES PP2 | 1 |
| 51. | TEST & FIX 4 BUSINESS STUDIES | 1 |
| 52. | DYNAMICS BUSINESS STUDIES BK 4 | 4 |
| 53. | INVENTOR BUSINESS STUDIES BK 1 | 21 |
| 54. | CERTIFICATE BUSINESS STUDIES BK 2 | 4 |
| 55. | LONGHORN COMPUTER BK 1 | 27 |
| 56. | LONGHORN COMPUTER BK 3 | 6 |
| 57. | LONGHORN COMPUTER BK4 | 6 |
| 58. | MASTER COMPUTER STUDIES PP1 & 2 | 1 |
| 59. | INTRODUCTION TO MICRO-COMPUTERS | 1 |
| 60. | PRACTICAL COMPUTER STUDIES BOOKLETS | 4 |
| 61. | TOPGRADE COMPUTER STUDIES | 1 |
| 62. | MACMILLAN JUNIOR SECONDARY AGRICULTURE BK2 | 3 |
| 63. | MACMILLAN SECONDARY AGRICULTURE BK2 | 2 |
| 64. | SECONDARY AGRICULTURE BK 2 | 290 |
| 65. | SECONDARY AGRICULTURE BK1 | 268 |
| 66. | SECONDARY ENGLISH BK 1 T. GUIDE | 1 |
| 67. | ADVANCING IN ENGLISH BK2 | 43 |
| 68. | ADVANCING IN ENGLISH BK 3 | 40 |
| 69. | ADVANCING IN ENGLISH BK4 | 31 |
| 70. | MACMILLAN SECONDARY ENGLISH BK4 | 7 |
| 71. | LONGMAN EXPLORE ENGLISH BK 4 | 1 |
| 72. | INTERGRATED ENGLISH TEACHERS BK4 | 1 |
| 73. | EXCELLING IN ENGLISH BK4 | 1 |
| 74. | HORIZON ENGLISH BK4 | 122 |
| 75. | HORIZON ENGLISH TEACHERS GUIDE BK 4 | 2 |
| 76. | SECONDARY ENGLISH BK 3 | 250 |
| 77. | INTERGRATED ENGLISH BK3 | 3 |
| 78. | HEADSTART ENGLISH BK3 | 1 |
| 79. | EAST AFRICAN WEEDS AND THEIR CONTROL | 1 |
| 80. | TEST & FIX IT ENGLISH | 1 |
| 81. | READERS QUEST PUBLISHERS PP3 | 1 |
| 82. | READERS QUEST PUBLISHERS PP2 | 1 |
| 83. | PYRAMID ENGLISH PP2 | 1 |
| 84. | INTERGRATED ENGLISH BK 1 | 5 |
| 85. | INTERGRATED ENGLISH BK 2 | 1 |
| 86. | THE RIVER BETWEEN | 6 |
| 87. | AMINATA | 4 |
| 88. | DEAR HIGH SCHOOL FRESHER | 18 |
| 89. | MASTERING ENGLISH GRAMMAR | 1 |
| 90. | PATRIOTS DREAM | 1 |
| 91. | HALF A DAY | 6 |

| | | |
|------|---|-----|
| 92. | ENCOUNTER OF AFRICA | 3 |
| 93. | THE RIVER AND THE SOURCE | 5 |
| 94. | THE PEARL | 231 |
| 95. | WAS NYAKERU MY FATHER | 8 |
| 96. | NEVER SAY NEVER | 5 |
| 97. | BETRAYAL IN THE CITY | 55 |
| 98. | MEMORIES WE LOST | 2 |
| 99. | THE HUNTER IS BACK | 2 |
| 100. | THE WHALE RIDER | 23 |
| 101. | WAIT FOR ME ANGELA | 22 |
| 102. | WALK WITH ME ANGELA | 2 |
| 103. | WHEN THE SUN GOES DOWN | 11 |
| 104. | CAUCASIAN CHALK CIRCLE | 74 |
| 105. | TWELVE MONTHS | 35 |
| 106. | THE RETURN OF MGOFU | 9 |
| 107. | MIRACLE MERCHANT | 23 |
| 108. | WHO KILLED MOHTTA | 1 |
| 109. | COMING TO BIRTH | 11 |
| 110. | THE MERCHANT OF VENICE | 13 |
| 111. | LOOKING FOR A RAIN GOD | 1 |
| 112. | SHREDS OF TENDERNESS | 7 |
| 113. | CHALLENGES OF ADOLESCENCE | 2 |
| 114. | TRUPHENT THE CITY NURSE | 1 |
| 115. | JUDY THE NUN | 4 |
| 116. | HOMESTRETCH | 1 |
| 117. | AN ENEMY OF THE PEOPLE | 18 |
| 118. | A CURSE FROM GOD | 1 |
| 119. | THE BURDENS | 1 |
| 120. | THE HOUSE OF DOOM | 2 |
| 121. | SO LONG A LETTER | 1 |
| 122. | CRY, THE BELOVED COUNTRY | 1 |
| 123. | A MAN OF THE PEOPLE | 1 |
| 124. | INTRODUCTION TO TECHNOLOGY | 1 |
| 125. | TOWARDS BETTER HEALTH IN KENYA | 4 |
| 126. | WOOD WORK | 2 |
| 127. | HOMESCIENCE | 3 |
| 128. | SOCIALEDUCATION | 1 |
| 129. | ELECTRAL CIRCUIT ANALYSIS AND DESIGN | 1 |
| 130. | ELECTRAL INSTALLATION PRICIPLES & PRACTICES | 1 |
| 131. | BLOOM OR DOOM YOUR CHOICE | 5 |
| 132. | BASIC WELDING | 2 |
| 133. | HORIZON IN ENGLISH BK 2 | 25 |
| 134. | SECONDARY ENGLISH BK 2 | 250 |
| 135. | EXPLORE IN ENGLISH BK 2 | 1 |
| 136. | MACMILLAN ENGLISH BK 2 | 1 |
| 137. | KISWAHILI KITUKUZWE KIDATO CHA TATU | 167 |
| 138. | CHEMI CHEMI KISWAHILI KIDATO CHA NNE | 14 |
| 139. | HAZINA YA KISWAHILI KDT 4 | 4 |

| | | |
|------|---------------------------------------|-----|
| 140. | KISWAHILI KITUKUZWE KIDATO CHA PILI | 163 |
| 141. | KISWAHILI KWA SHULE ZA SEKONDARI | 1 |
| 142. | CHEMI CHEMI KISWAHILI KDT 2 | 24 |
| 143. | KISWAHILI FASAHA KDT 2 | 2 |
| 144. | SECONDARY MATHEMATICS BK 4 | 169 |
| 145. | N.M PATEL MATHS BK 4 | 1 |
| 146. | ADVANCING IN MATHS BK 4 | 18 |
| 147. | SECONDARY MATHS VOL 1 | 24 |
| 148. | HORIZON MATHS BK 4 | 1 |
| 149. | EVERYDAY MATHEMATICS BK 4 | 1 |
| 150. | SECONDARY MATHS BK 3 | 10 |
| 151. | EXPLORE MATHS BK 3 | 1 |
| 152. | ADVANCING IN MATHS BK 3 | 13 |
| 153. | ADVANCING IN MATHS BK 2 | 14 |
| 154. | N.M. PATEL BK 3 | 1 |
| 155. | EVERYDAY MATHEMATICS BK 2 | 1 |
| 156. | SECONDARY MATHS BK 2 | 7 |
| 157. | SECONDARY MATHS BK 1 | 30 |
| 158. | N.M PATEL BK 1 | 1 |
| 159. | ADVANCING IN MATHS BK 1 | 20 |
| 160. | CERTIFICATE AGRICULTURE BK 1 | 1 |
| 161. | MACMILLAN AGRICULTURE BK 1 | 2 |
| 162. | SECONDARY AGRICULTURE BK 4 | 122 |
| 163. | TOPICAL AGRICULTURE | 1 |
| 164. | JESMA AGRICULTURE PP2 | 2 |
| 165. | PREDICTOR AGRICULTURE | 2 |
| 166. | JESMA AGRICULTURE PP1 | 2 |
| 167. | READERS QUEST AGRICULTURE PP1 | 1 |
| 168. | SECONDARY AGRICULTURE BK 3 | 170 |
| 169. | HORIZON AGRICULTURE BK 3 | 1 |
| 170. | MACMILLAN AGRICULTURE BK 4 | 1 |
| 171. | CERTIFICATE AGRICULTURE BK 4 | 1 |
| 172. | SECONDARY CHEMISTRY BK 4 | 186 |
| 173. | LONGMAN EXPLORE CHEMISTRY BK 4 | 4 |
| 174. | COMPREHENSIVE CHEMISTRY BK 4 | 2 |
| 175. | LONGHORN CHEMISTRY BK 4 | 9 |
| 176. | TEST & FIX 4 CHEMISTRY | 3 |
| 177. | TOPGRADE PREDICTOR CHEMISTRY | 2 |
| 178. | MADE FAMILIAR CHEMISTRY | 2 |
| 179. | SECONDARY CHEMISTRY BOOK THREE | 180 |
| 180. | LONGHORN CHEMISTRY BK 3 | 6 |
| 181. | COMPREHENSIVE SECONDARY CHEMISTRY BK3 | 1 |
| 182. | N. M. PATEL CHEMISTRY BK 3 | 1 |
| 183. | PRINCIPLES OF CHEMISTRY BK 3 | 1 |
| 184. | EXPLORE CHEMISTRY BK 3 | 5 |
| 185. | SECONDARY CHEMISTRY BK 2 | 153 |
| 186. | SECONDARY CHEMISTRY BK 1 | 158 |
| 187. | LONGHORN CHEMISTRY BK 1 | 13 |

| | | |
|------|---|-----|
| 188. | PRINCIPLES OF CHEMISTRY BK 1 | 2 |
| 189. | N. M. PATEL BK 1 | 273 |
| 190. | SECONDARY BIOLOGY BK 1 | 1 |
| 191. | PRINCIPLES OF BIOLOGY | 1 |
| 192. | TOPMARK BIOLOGY | 15 |
| 193. | LONGHORN BIOLOGY BK 1 | 14 |
| 194. | LONGMAN EXPLORE BIOLOGY BK 1 | 1 |
| 195. | COMPREHENSIVE SECONDARY BIOLOGY BK 1 | 152 |
| 196. | SECONDARY BIOLOGY BK 2 | 4 |
| 197. | COMPREHENSIVE BIOLOGY BK 2 | 25 |
| 198. | LONGMAN BIOLOGY BK 2 | 1 |
| 199. | EXPLORE BIOLOGY BK 2 | 4 |
| 200. | EXPLORE BIOLOGY BK 3 | 3 |
| 201. | LONGHORN BIOLOGY BK 3 | 15 |
| 202. | COMPREHENSIVE BIOLOGY BK 3 | 3 |
| 203. | SECONDARY BIOLOGY BK 4 | 146 |
| 204. | LONGMAN EXPLORE BIOLOGY BK 4 | 4 |
| 205. | LONGHORN BIOLOGY BK 4 | 19 |
| 206. | MASTERPIECE BIOLOGY BK 1 | 1 |
| 207. | PREDICTOR BIOLOGY | 3 |
| 208. | HIGHFLYER BIOLOGY | 1 |
| 209. | PREMIER PUBLISHERS PP1 BIOLOGY | 1 |
| 210. | READERS QUEST BIOLOGY PP2 | 1 |
| 211. | PYRAMID CONSOLIDATED BIOLOGY PP1 | 3 |
| 212. | PRACTICAL MANUAL BIOLOGY | 2 |
| 213. | GLOBALINK BIOLOGY PP1 ,PP2 & PP3 | 1 |
| 214. | TOPICAL BIOLOGY | 1 |
| 215. | BIOLOGY PRACTICAL ANSWER BOOK | 1 |
| 216. | MASTERPIECE BIOLOGY FORM 3 | 1 |
| 217. | MASTERPIECE BIOLOGY DATA ANALYSIS AND GRAPHICAL METHODS | 1 |
| 218. | MACMILLAN SCIENCE FOR JUNIOR SECONDARY SCHOOLS | 1 |
| 219. | LONGHORN PHYSICS BK 1 | 1 |
| 220. | COMPREHENSIVE PHYSICS BK 1 | 16 |
| 221. | SECONDARY PHYSICS BK 1 | 34 |
| 222. | SECONDARY PHYSICS BK 2 | 3 |
| 223. | COMPREHENSIVE PHYSICS BK 2 | 1 |
| 224. | MACMILLAN PHYSICS BK 2 | 17 |
| 225. | SECONDARY PHYSICS BK 3 | 2 |
| 226. | SECONDARY PHYSICS BK 4 | 1 |
| 227. | LONGHORN PHYSICS BK 2 | 1 |
| 228. | MACMILLAN SECONDARY PHYSICS BK 3 | 2 |
| 229. | COMPREHENSIVE PHYSICS BK 3 | 2 |
| 230. | LONGMAN EXPLORE PHYSICS BK 4 | 1 |
| 231. | COMPREHENSIVE PHYSICS BK 4 | 3 |
| 232. | READERS QUEST PHYSICS PP1 | 1 |
| 233. | READERS QUEST PHYSICS PP2 | 1 |
| 234. | PREMIER PHYSICS PP1 | 1 |

| | | |
|------|---|-----|
| 235. | PREMIER PHYSICS PP2 | 1 |
| 236. | TOPGRADE PHYSICS | 5 |
| 237. | PHYSICS A.F ABBOTT | 1 |
| 238. | PHYSICS FOR SECONDARY SCHOOLS | 1 |
| 239. | SENIOR SECONDARY SCHOOLS PHYSICS | 1 |
| 240. | GLOBALINK PHYSICS | 1 |
| 241. | PHYSICS MADE EASIER | 1 |
| 242. | PHYSICS PRACTICAL MANUAL | 1 |
| 243. | PREDICTOR REVISION PHYSICS PP1, PP2 & PP3 | 1 |
| 244. | HIGHFLYER PHYSICS | 1 |
| 245. | PEAK ENCYCLOPEDIA PHYSICS | 1 |
| 246. | MADE FAMILIAR PHYSICS | 7 |
| 247. | TOPMARK PHYSICS | 4 |
| 248. | MASTERPIECE PHYSICS FORM 1 AND 2 | 1 |
| 249. | EVOLVING WORLD BK 1 | 14 |
| 250. | SECONDARY HISTORY AND GOVERNMENT BK 1 | 304 |
| 251. | SECONDARY HISTORY AND GOVERNMENT BK 2 | 35 |
| 252. | EVOLVING WORKD BK 2 | 22 |
| 253. | MILESTONES IN HISTORY AND GOVERNMENT BK 2 | 1 |
| 254. | EXPLORE HISTORY AND GOVERNMENT BK 3 | 1 |
| 255. | SECONDARY HISTORY AND GOVERNMENT BK 3 | 121 |
| 256. | EVOLVING WORLD BK 3 | 18 |
| 257. | SECONDARY HISTORY AND GOVERNMENT BK 4 | 137 |
| 258. | EVOLVING WORLD BK 4 | 21 |
| 259. | TEST & FIX IT HISTORY | 1 |
| 260. | LONGMAN HISTORY AND GOVERNMENT | 1 |
| 261. | PEAK REVISION HISTORY | 4 |
| 262. | GATEWAY HISTORY AND GOVERNMENT | 2 |
| 263. | GOLDEN TIPS HISTORY | 2 |
| 264. | READERS QUEST HISTORY PP1 | 2 |
| 265. | HIGHFLYER HISTORY | 1 |
| 266. | GLOBALINK HISTORY | 11 |
| 267. | PREDICTOR HISTORY | 2 |
| 268. | TOPICAL HISTORY | 2 |
| 269. | PRECISE HISTORY | 1 |
| 270. | PYRAMID CONSOLIDATE HISTORY PP1 | 1 |
| 271. | PYRAMID CONSOLIDATED HISTORY PP2 | 2 |
| 272. | PREMIER PUBLISHERS HISTORY PP2 | 1 |
| 273. | HOW TO SUCCEED IN HISTORY | 1 |
| 274. | GRAMMAR, USAGE AND MECHANICS | 1 |
| 275. | ELEMENTS OF LANGUAGE | 10 |
| 276. | WRITING AND GRAMMAR COMMUNICATION | 9 |
| 277. | THE LANGUAGE OF LITERATURE | 4 |
| 278. | LANGUAGE ACTS | 7 |
| 279. | PRENTICE HALL LITERATURE | 4 |
| 280. | BASICS OF SPEECH | 3 |
| 281. | ELEMENTS OF LANGUAGE | 1 |
| 282. | SPELLING VOCABULARY | 17 |

| | | |
|------|---|-----|
| 283. | LANGUAGE NETWORK | 1 |
| 284. | MATHS ADVANTAGE | 5 |
| 285. | WRITERS CHOICE | 1 |
| 286. | MC GRAW – HILL READING | 2 |
| 287. | KIGOGO | 1 |
| 288. | TUMBO LISILOSHIBA | 223 |
| 289. | BLOSSOMS OF THE SAVANNA | 234 |
| 290. | MEMORIES WE LOST | 301 |
| 291. | STRIVE | 8 |
| 292. | GRAMMAR EXERCISE WORKBOOK | 1 |
| 293. | ALGEBRA 1 | 1 |
| 294. | GRAMMAR AND LANGUAGE WORKBOOK | 2 |
| 295. | ELEMENTS OF LITERATURE | 1 |
| 296. | READING – PICTURE THIS 1 | 1 |
| 297. | MATHEMATICS COURSE 2 | 1 |
| 298. | DAMU NYEUSI | 1 |
| 299. | KIDAGAA KIMEMUOZEA | 1 |
| 300. | UTENGANO | 24 |
| 301. | KIFO KISIMANI | 45 |
| 302. | MWISHO WA KOSA | 7 |
| 303. | INHERITANCE | 15 |
| 304. | MAYAI WAZIRI WA MARADHI | 13 |
| 305. | DEATH TRAP | 238 |
| 306. | MSTAHIKI MEYA | 14 |
| 307. | CHOZI LA HERI | 1 |
| 308. | A DOLL'S HOUSE | 72 |
| 309. | TASWIRA ZA MAWINGU | 30 |
| 310. | ORDEAL IN THE FOREST | 219 |
| 311. | MSAKE MPAKA UMPATE | 30 |
| 312. | HARUSI YA WENDAWAZIMU | 1 |
| 313. | SUMU YA BAFE | 7 |
| 314. | MODERN CRE VOLUME 2 | 2 |
| 315. | MODERN CRE VOLUME 4 | 7 |
| 316. | HIGHFLYERS CRE | 1 |
| 317. | GLOBALINK CRE | 1 |
| 318. | PREDICTOR CRE | 3 |
| 319. | SECONDARY AGRICULTURE BK 2 T. GUIDE | 1 |
| 320. | SECONDARY GEOGRAPHY BK 3 TEACHERS GUIDE | 2 |
| 321. | TRENDY BUSINESS STUDIES BK 1 | 416 |
| 322. | TRENDY BUSINESS STUDIES BK 2 | 48 |
| 323. | TRENDY BUSINESS STUDIES BK 3 | 110 |
| 324. | FOUNDATION CRE BK 3 | 205 |
| 325. | CERTIFICATE BIOLOGY BK 3 | 130 |
| 326. | LONGHORN PHYSICS BK 3 | 83 |
| 327. | LONGHORN PHYSICS BK 4 | 43 |
| 328. | DISCOVERING SECONDARY MATHEMATICS BK 2 | 210 |
| 329. | DISCOVERING SECONDARY MATHEMATICS BK 3 | 295 |
| 330. | KISWAHILI FASAH KIDATO CHA NNE | 144 |

| | | |
|------|---|-----|
| 331. | SECONDARY ENGLISH BK 1 | 242 |
| 332. | CERTIFICATE BIOLOGY BK 3 TEACHERS GUIDE | 2 |
| 333. | DISCOVERING IN MATHEMATICS BK 1 | 297 |
| 334. | UHONDO WA KISWAHILI KDT 1 | 242 |
| 335. | LONGHORN PHYSICS BK 1 | 252 |
| 336. | TRENDY BUSINESS STUDIES BK 1 TEACHERS GUIDE | 6 |
| 337. | TRENDY BUSINESS STUDIES BK 2 TEACHERS GUIDE | 6 |
| 338. | TRENDY BUSINESS STUDIES BK 3 TEACHERS GUIDE | 3 |
| 339. | LONGMAN EXPLOERE B/STUDIES T. GUIDE BK 4 | 2 |
| 340. | SECONDARY AGRICULTURE BK 4 T. GUIDE | 2 |
| 341. | FOUNDATION CRE TEACHERS GUIDE BK 3 | 2 |
| 342. | SECONDARY AGRICULUTE BK 3 T. GUIDE | 1 |
| 343. | SECONDARY PHYSICS BK 3 T. GUIDE | 3 |
| 344. | SECONDARY PHYSICS BK 4 T. GUIDE | 3 |
| 345. | SECONDARY PHYSICS BK 1 T. GUIDE | 1 |
| 346. | MWONGOZO WA UHONDO WA KISWAHILI | 6 |
| 347. | SECONDARY ENGLISH BK 1 T. GUIDE | 3 |
| 348. | SECONDARY CRE BK 4 | 183 |
| 349. | TOPICAL CRE | 2 |
| 350. | READERS QUEST CRE PP1 | 1 |
| 351. | MODERN CRE VOLUME 1 | 1 |
| 352. | VISION REVISION PUBLISHERS CRE | 1 |
| 353. | PREDICTOR CRE | 2 |
| 354. | PEAK REVISION CRE | 2 |
| 355. | GOLDEN TIPS CRE | 3 |
| 356. | GOD'S PEOPLE BK 4 | 1 |
| 357. | FUMBO LA MAISHA | 1 |
| 358. | KIU | 10 |
| 359. | KILIO CHA HAKI | 5 |
| 360. | KITUMBUA KIMEINGIA MCHANGA | 5 |
| 361. | SIKU NJEMA | 10 |
| 362. | MWENDAWAZIMU NA HADITHI NYINGINGE | 15 |
| 363. | MKONDO WA MAISHA | 2 |
| 364. | ADAMU | 1 |
| 365. | NDOTO YA ALMASI | 3 |
| 366. | WALENISI | 1 |
| 367. | KICHWA MAJI | 1 |
| 368. | NYOTA YA REHEMA | 1 |
| 369. | MWISHO WA MAPENZI | 1 |
| 370. | SECONDARY CRE BK 3 | 10 |
| 371. | GOD'S PEOPLE BK 2 | 1 |
| 372. | GOD'S PEOPLE BK 3 | 1 |
| 373. | SECONDARY CRE BK 2 | 320 |
| 374. | SECONDARY CRE BK 1 | 471 |
| 375. | GOD'S PEOPLE BK 1 | 1 |
| 376. | SECONDARY GEOGRAPHY BK 2 T. GUIDE | 5 |
| 377. | CERTIFICATE GEOGRAPHY BK 2 | 1 |
| 378. | HIGHFLYER GEOGRAPHY | 4 |

| | | |
|------|--|-----|
| 379. | TOPGRADE GEOGRAPHY | 2 |
| 380. | READERS QUEST GEOGRAPHY PP1 | 1 |
| 381. | READERS QUEST GEOGRAPHY PP2 | 1 |
| 382. | PREMIER PUBLISHERS GEOPGRAPHY PP1 | 1 |
| 383. | PREMIER PUBLISHERS GEOGRAPHY PP2 | 1 |
| 384. | TOPICAL GEOGRAPHY | 2 |
| 385. | JESMA COMPREHENSIVE GEOGRAPHY | 1 |
| 386. | GLOBALINK GEOGRAPHY | 1 |
| 387. | PREDICTOR GEOGRAPHY | 1 |
| 388. | GOLDEN TIPS GEOGRAPHY | 7 |
| 389. | TEST IT AND FIX IT GEOGRAPHY | 7 |
| 390. | GATEWAY GEOGRAPHY | 1 |
| 391. | PEAK REVISION GEOGRAPHY | 4 |
| 392. | MASTERPIECE GEOGRAPHY | 1 |
| 393. | SCHOOL CERTIFICATE GEOGRAPHY BK 4 | 1 |
| 394. | MACMILLAN SECONDARY GEOGRAPHY BK 4 | 1 |
| 395. | GEOGRAPHY OF KENYA AND EAST AFRICAN REGION | 1 |
| 396. | CERTIFCATE GEOGRAPHY BK 4 | 2 |
| 397. | LONGMAN EXPLORE GEOGRAPHY BK4 | 1 |
| 398. | HOW TO SUCCEED IN GEOGRAPHY | 1 |
| 399. | HORIZON GEOGRAPHY FORM THRE | 1 |
| 400. | SECONDARY GEOGRAPHY BK 4 | 46 |
| 401. | CERTIFICATE GEOGRAPHY BK 3 | 1 |
| 402. | SECONDARY GEOGRAPHY BK 3 | 43 |
| 403. | SECONDARY GEOGRAPHY BK 1 | 367 |
| 404. | NAIROBI DIRECTORY | 323 |
| 405. | MANG'U HIGH SCHOOL MOCKS | 2 |
| 406. | NAIROBI PROVINCE MOCKS | 1 |
| 407. | KITUI DISTRICT MOCKS | 1 |
| 408. | SECONDARY GEOGRAPHY BK 4 T. GUIDE | 1 |
| 409. | KENYA PRIVATE SCHOOLS JONT EXAMINATION | 4 |
| 410. | ST. ANNES SECONDARY SCHOOLS MOCKS QUESTIONS | 1 |
| 411. | ST. ANNES SECONDARY SCHOOLS MOCKS ANSWERS | 1 |
| 412. | NAKURU DISTRICT MOCKS | 1 |
| 413. | PREMIER PUBLISHERS MATHEMATICS PP1 | 1 |
| 414. | MANG'U HIGH SCHOOL MOCKS QUESTIONS | 1 |
| 415. | MANG'U HIGH SCHOOL MOCKS ANSWERS | 1 |
| 416. | STAREHE MOCKS | 2 |
| 417. | KNEC REPORTS | 3 |
| 418. | ORANGE BOOKS | 5 |
| 419. | SECONDARY ARTS AND DESIGN TEACHERS HAND BOOK | 1 |
| 420. | KISWAHILI SEKONDARI MWONGOZO WA MWALIMU | 1 |
| 421. | HISTORY AND GOVERNMENT T. HANDBOOK | 1 |
| 422. | SECONDARY LIFE SKILS EDUCATION TEACHERS HANDBOOK | 1 |
| 423. | LIFE SKILS EDUCATION SYLLABUS | 2 |
| 424. | SECONDARY AGRICULUTER TEACHERS HANDBOOK | 1 |
| 425. | SECONDARY CHEMISTRY TEACHERS HANDBOOK | 1 |
| 426. | SECONDARY ENGLISH TEACHERS HANDBOOK | 1 |

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| 427. | MATHEMATICS ALTERNATIVE "B" SYLLABUS | 1 |
| 428. | SEC. PHYSICS TEACHERS HANDBOOK | 1 |
| 429. | SECONDARY CRE TEACHERS HANDBOOK | 1 |
| 430. | SECONDARY BIOLOGY TEACHERS HANDBOOK | 1 |
| 431. | SECONDARY GEOGRAPHY TEACHERS HANDBOOK | 1 |
| 432. | MACMILAN CATALOGUE | 2 |
| 433. | LONGHORN BIOLOGY TEACHERS GUIDE BK 1 | 3 |
| 434. | LONGHORN BIOLOGY BK 2 TEACHERS GUIDE | 1 |
| 435. | LONGHORN BIOLOGY BK 3 T. GUIDE | 2 |
| 436. | LONGHORN BIOLOGY BK 4 T. GUIDE BK 1 | 1 |
| 437. | SECONDARY BIOLOGY TEACHERS GUIDE BK 1 | 2 |
| 438. | SECONDARY BIOLOGY T. GUIDE BK 2 | 3 |
| 439. | SECONDARY BIOLOGY T. GUIDE BK 3 | 3 |
| 440. | SECONDARY BIOLOGY T. GUIDE BK 4 | 1 |
| 441. | LONGMAN EXPLORE BIOLOGY T. GUIDE BK 1 | 1 |
| 442. | LONGMAN EXPLORE BIOLOGY T. GUIDE BK 2 | 1 |
| 443. | LONGMAN EXPLORE BIOLOGY T. GUIDE BK 3 | 2 |
| 444. | LONGMAN EXPLORE BIOLOGY T. GUIDE BK 4 | 2 |
| 445. | SECONDARY CHEMISTRY BK 1 TEACHERS GUIDE | 3 |
| 446. | SECONDARY CHEMISTRY BK 2 TEACHERS GUIDE | 2 |
| 447. | SECONDARY CHEMISTRY BK 3 TEACHERS GUIDE | 1 |
| 448. | SECONDARY CHEMISTRY BK 4 TEACHERS GUIDE | 1 |
| 449. | LONGHORN CHEMISTRY BK 2 TEACHERS GUIDE | 1 |
| 450. | LONGHORN CHEMISTRY BK 4 TEACHERS GUIDE | 1 |
| 451. | LONGHORN CHEMISTRY BK 3 TEACHERS GUIDE | 1 |
| 452. | HEAD START ENGLISH BK 1 T. GUIDE | 1 |
| 453. | HEAD START ENGLISH BK 4 T. GUIDE | 1 |
| 454. | EXCELLING IN ENGLISH TEACHERS GUIDE | 1 |
| 455. | ADVANCING IN ENGLISH BK 4 T. GUIDE | 1 |
| 456. | ADVANCING IN ENGLISH BK 3 T. GUIDE | 1 |
| 457. | INTEGRATED ENGLISH BK 3 T. GUIDE | 1 |
| 458. | NEW HORIZON ENGLISH BK 1 T. GUIDE | 1 |
| 459. | NEW HORIZON ENGLISH BK 2 T. GUIDE | 1 |
| 460. | NEW HORIZON ENGLISH BK 4 | 1 |
| 461. | STUDY GUIDE TO WHEN THE SUN GOES DOWN | 2 |
| 462. | REVISING AN ENEMY OF THE PEOPLE | 2 |
| 463. | STUDY GUIDE TO AN ENEMY OF THE PEOPLE | 1 |
| 464. | STUDY GUIDE TO THE WHALE RIDER | 1 |
| 465. | POINTER SET TEXT BOOKS | 1 |
| 466. | POINTER BETRAYED IN THE CITY, WHALE RIDER & WHEN THE SUN GOES DOWN | 1 |
| 467. | MWONGOZO WA MSTAHIKI MEYA | 3 |
| 468. | STUDY GUIDE TO CAUCASIAN CHALK CIRCLE | 1 |
| 469. | POINTER THE RIVER & THE SOURCE, CAUCASIAN CHALK CIRCLE | 1 |
| 470. | REVISING SHREDS OF TENDERNESS | 1 |
| 471. | REVISING THE WHALE RIDER | 1 |
| 472. | BUSINESS STUDIES BK 3 T. GUIDE | 1 |

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| 473. | POINTER CREATIVE WRITING | 1 |
| 474. | SECONDARY CRE T. GUIDE BK 1 | 3 |
| 475. | SECONDARY CRE T. GUIDE BK 4 | 4 |
| 476. | SECONDARY CRE T. GUIDE BK 2 | 1 |
| 477. | ADVANCING IN MATHS BK 2 T. GUIDE | 1 |
| 478. | SECONDARY MATHS BK 4 T. GUIDE | 9 |
| 479. | SECONDARY MATHS BK 1 T. GUIDE | 2 |
| 480. | SECONDARY MATHS BK 2. T. GUIDE | 1 |
| 481. | SECONDARY PHYSICS BK 1 T. GUIDE | 2 |
| 482. | SECONDARY PHYSICS BK 2 T. GUIDE | 4 |
| 483. | INVENTOR BUSINESS STUDIES BK 1 T. GUIDE | 1 |
| 484. | SECONDARY BUSINESS STUDIES BK 4 T. GUIDE | 1 |
| 485. | SECONDARY GEOGRAPHY BK 1 TEACHERS GUIDE | 4 |
| 486. | KIGOGO MWONGOZO | 1 |
| 487. | UCHAMBUZI KISWAHILI FASAHA | 1 |
| 488. | MWONGOZO WA CHEMI CHEMI KISWAHILI KDT 2 | 2 |
| 489. | MWONGOZO KISWAHILI KITUKUZWE KDT 3 | 1 |
| 490. | MWONGOZO WA CHEMI CHEMI KISWAHILI KDT 3 | 2 |
| 491. | LONGHORN PHYSICS BK 4 T. GUIDE | 1 |
| 492. | LONGHORN PHYSICS BK 3 TEACHERS GUIDE | 3 |
| 493. | MWONGOZO WA CHEMI CHEMI KDT 4 | 2 |
| 494. | SECONDARY ENGLISH BK 3 T. GUIDE | 1 |
| 495. | SECONDARY HISTORY AND GOVERNMENT BK 1 T. GUIDE | 1 |
| 496. | SECONDARY HISTORY AND GOVERNMENT BK 2 T. GUIDE | 4 |
| 497. | SECONDARY HISTORY AND GOVERNMENT BK 3 T. GUIDE | 1 |
| 498. | SECONDARY HISTORY AND GOVERNMENT BK 4 T. GUIDE | 1 |
| 499. | SECONDARY PHYSICS BK 4 T. GUIDE | 1 |
| 500. | SECONDARY PHYSICS BK 3 T. GUIDE | 1 |
| 501. | MWONGOZO WA MWISHO WA KOSA | 1 |
| 502. | GUIDE TO AMINATA | 1 |
| 503. | STUDY GUIDE TO HALF A DAY | 1 |
| 504. | MWONGOZO WA AMEZIDI | 2 |
| 505. | MWONGOZO WA KILIO CHA HAKI | 1 |
| 506. | MWONGOZO WA WALENISI | 1 |
| 507. | POINTER ENGLISH PP3 | 1 |
| 508. | MWONGOZO WA KITUMBUA KIMEINGIA MCHANGA | 2 |
| 509. | POINTER RIVER BETWEEN | 1 |
| 510. | MWONGOZO WA KIU | 2 |
| 511. | MWONGOZO WA SHAMBA LA WANYAMA | 1 |
| 512. | STUDY GUIDE TO SHREDS OF TENDERNESS | 1 |
| 513. | STUDY GUIDE TO THE RIVER AND THE SOURCE | 1 |
| 514. | STUDY GUIDE TO ENCOUNTER FROM AFRICA | 2 |
| 515. | MWONGOZO WA KIFO KISIMANI | 1 |
| 516. | MWONGOZO WA MAYAI WAZIRI WA MARADHI | 1 |
| 517. | STUDY GUIDE TO A MAN OF THE PEOPLE | 2 |
| 518. | GUIDE TO A MAN OF THE PEOPLE | 2 |
| 519. | GUIDE TO HOMESTRETCH | 2 |
| 520. | REVISING THE MERCHANT OF VENICE | 1 |

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| 521. | HOW TO SUCCEED IN BUSINESS STUDIES | 1 |
| 522. | TO STUDENT SERIES PHYSICS | 1 |
| 523. | MIRROR ENGLISH | 1 |
| 524. | BREAKTHROUGH WORKBOOK CRE BK 3 | 2 |
| 525. | ESSENTIAL LIFE SKILLS BK 4 | 2 |
| 526. | SCHOOL CERTIFICATE GEOGRAPHY BK 2 | 2 |
| 527. | QUICK READING HISTORY AND GOVERNMENT BK 1 | 1 |
| 528. | TOP STUDENT KCSE GEOGRAPHY | 1 |
| 529. | MADE FAMILIAR MATHEMATICS | 3 |
| 530. | EXCELLING IN ENGLISH BK 2 | 1 |
| 531. | TOPGRADE ENGLISH | 1 |
| 532. | TOP STUDENT SERIES HISTORY | 1 |
| 533. | MIRROR HISTORY | 3 |
| 534. | MIRROR GEOGRAPHY | 4 |
| 535. | MADE FAMILIAR KISWAHILI | 1 |
| 536. | IJARIBU NA UIKARABATI | 1 |
| 537. | TOPMARK ENGLISH | 3 |
| 538. | THE "A" FINDER BIOLOGY | 1 |
| 539. | MIRROR BIOLOGY | 3 |
| 540. | MADE FAMILIAR BIOLOGY | 6 |
| 541. | TOP STUDENT CHEMISTRY | 1 |
| 542. | MADE FAMILIAR CHEMISTRY | 5 |
| 543. | TOP STUDENT SERIES BIOLOGY PP1 AND PP2 | 1 |
| 544. | TOP STUDENT SERIES MATHEMATICS | 1 |
| 545. | SPOTLIGHT BIOLOGY | 1 |
| 546. | TOP STUDENT SERIES BUSINESS STUDIES | 1 |
| 547. | TOP STUDENT SERIES ENGLISH | 1 |
| 548. | TOP STUDENT SERIES KISWAHILI | 1 |
| 549. | MASTERING CHEMISTRY PRACTICALS | 1 |
| 550. | GOLDEN TIPS ENGLISH | 1 |
| 551. | MIRROR CHEMISTRY | 3 |
| 552. | GATEWAY AGRICULTURE PP2 | 1 |
| 553. | TOPMARK CRE | 5 |
| 554. | TOP STUDENT AGRICULTURE | 1 |
| 555. | KNEC SYLLABUS | 1 |
| 556. | HUMANITIES SYLLABUS | 1 |
| 557. | TOP STUDENT SERIES PHYSICS | 1 |
| 558. | TOPMARK HISTORY AND GOVERNMENT PP1 | 3 |
| 559. | PASSWORD PHYSICS | 1 |
| 560. | TOPMARK HISTORY AND GOVERNMENT PP2 | 3 |
| 561. | A+ CHEMISTRY | 2 |
| 562. | EXCELLING IN ENGLISH BK 3 | 1 |
| 563. | MIRROR MATHEMATICS | 1 |
| 564. | A+ BIOLOGY | 2 |
| 565. | STAR SECONDARY HISTORY AND GOVERNMENT PP1 | 2 |
| 566. | MIRROR PHYSICS | 1 |
| 567. | DISCOVERING MATHEMATICS BK 1 T. GUIDE | 3 |

CHARTS

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

EQUIPMENTS

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

LABORATORY ITEMS:

| S.NO | ITEM | QTY |
|------|-----------------------------|-----|
| 1. | GALVANOMETER | 32 |
| 2. | AMMETERS | 34 |
| 3. | VOLTMETERS | 30 |
| 4. | MILLIMETERS | 24 |
| 5. | HALF METER RULES | 40 |
| 6. | METRE RULES | 30 |
| 7. | MILLIMETRE SCALES (MOUNTED) | 30 |
| 8. | SOFT BOARDS | 25 |
| 9. | VANNIER CALLIPERS | 17 |
| 10. | MICROMETER SCREW GAUGE | 12 |
| 11. | SCREENS | 35 |
| 12. | TRIANGULAR GLASS PRISMS | 46 |
| 13. | RECTANGULAR GLASS PRISMS | 8 |
| 14. | SEMI-CIRCULAR GLASS PRISMS | 5 |
| 15. | RELATIVE DENSITY BOTTLES | 1 |
| 16. | CELL HOLDERS | 60 |
| 17. | SWITCHES | 52 |
| 18. | SPRING BALANCES | 16 |
| 19. | SLINKY SPRINGS | 2 |
| 20. | JOCKEYS | 34 |

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| 21. | TURNING FORKS | 1 SET OF 8 |
| 22. | CAROLIMETERS | 2 |
| 23. | GENERATOR | 1 |
| 24. | RAY BOX | 2 |
| 25. | ELECTROSCOPES | 2 |
| 26. | EUREKA CANS | 5 |
| 27. | INDUCTION COIL | 1 |
| 28. | METALLIC STRIPES | 2 |
| 29. | RHEOSTATS | 3 |
| 30. | G-CLAMPS | 2 |
| 31. | RIPPLE TANK | 1 |
| 32. | TROLLEYS | 2 |
| 33. | MANOMETERS | 1 |
| 34. | WOODEN WEDGES | 44 |
| 35. | PLIERS | 1 |
| 36. | COPPER PLATES | 45 |
| 37. | MASSES 100G | 35 |
| | 50G | 37 |
| | 20G | 20 |
| | 10G | 30 |
| 38. | LENS HOLDERS | 28 |
| 39. | LENS | 75 |
| 40. | MIRRORS (CONCAVE AND CONVEX) | 45 |
| 41. | PVC PIPES 8CM | 90PCS |
| 42. | GAS CYLINDERS 13KG | 3 |
| 43. | BULB HOLDERS | 28 |
| 44. | MICROSCOPE SLIDES | 1PKT |
| 45. | BAR MAGNETS | 14PCS |
| 46. | HORSE SHOE MAGNETS | 1 |
| 47. | U MAGNET | 1 |
| 48. | MAGNET COMPASS | 22 |
| 49. | CONNECTING WIRE | 1 ½ ROLLS |
| 50. | OPTICAL PINS | 2 PKTS |
| 51. | OFFICE PINS | 1 PKT |
| 52. | COTTON TWINE THREAD | 1 ROLL |
| 53. | WIRE STRIPPER | 1 |
| 54. | SCREW DRIVERS | 2 |
| 55. | CELL HOLDERS | 30PCS |
| 56. | BURRETES | 60 |
| 57. | PIPETTES | 65 |
| 58. | FUNNELS | 65 |
| 59. | PIPPETTE FILLERS 3 WAY | 50 |
| 60. | PIPPETTE FILLERS 1WAY | 20 |
| 61. | BALANCE | 2 |
| 62. | PLASTIC DROPPERS | 200 |
| 63. | GLASS DROPPERS | 100 |
| 64. | STOPWATCHES | 60 |
| 65. | GAS JARS | 4 |

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| 66. | COMBUSTION TUBES | 13 |
| 67. | REIBEIGS CONDENSER | 4 |
| 68. | GAS MASK | 1 |
| 69. | CONICAL FLASK | 105 |
| 70. | TEST TUBES | 795 |
| 71. | BOILING TUBES | 180 |
| 72. | SEPARATING FUNNELS | 4 |
| 73. | DROPPING FUNNELS | 13 |
| 74. | REAGENT BOTTLES | 50 |
| 75. | RETORT FLASKS | 2 |
| 76. | WATER BATH | 2 |
| 77. | WATER BATH | 2 |
| 78. | TRIPOD STANDS | 28 |
| 79. | DROPPER BOTTLES | 100 |
| 80. | STOPPERED CONTAINERS | 80 |
| 81. | BUNSEN BURNER WITH PIPES | 20 |
| 82. | BUNSEN BURNER PORTABLE | 20 |
| 83. | SPATULAS | 30 |
| 84. | ROUND BOTTOMED FLASKS | 4 |
| 85. | FLAT BOTTOMED FLASK | 2 |
| 86. | PLASTIC TRAYS | 4 |
| 87. | JUGS | 6 |
| 88. | WHITE TILES | 55 |
| 89. | TEST TUBE RACKS | 45 |
| 90. | WASH BOTTLES | 75 |
| 91. | FILTER PAPERS | 3PKTS |
| 92. | LABELS | 25PKTS |
| 93. | TONGS | 16 |
| 94. | RETORT STANDS | 50 |
| 95. | PIECHARSTS | 100 |
| 96. | PH CHARTS | 150 |
| 97. | STIRRING RODS | 45 |
| 98. | MICROSCOPES | 8 |
| 99. | HAND LENS | 87 |
| 100. | MEASURING CYLINDERS – GLASS 100ML | 2 |
| | GLASS 250ML | 7 |
| | GLASS 100ML | 34 |
| 101. | PLASTIC MEASURING CYLINDERS – 100ML | 16 |
| | - 50ML | 15 |
| | - 20ML | 15 |
| | - 10ML | 60 |
| 102. | VOLMETRIC FLASKS – 2LITRES | 1 |
| | - 1LITRE | 3 |
| | - 250 ML | 50 |
| 103. | EVAPORATING DISHES- LARGE | 15 |
| | - SMALL | 45 |
| 104. | FRACTIONING COLUMN | 1 |
| 105. | MORTOR AND PESTLE | 10 |

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| | SMALL SIZE | 4 |
| 106. | BEAKERS – GLASS 1LITRE | 7 |
| | - 500ML | 15 |
| | - 250ML | 60 |
| | - 100ML | 70 |
| 107. | BEAKERS PLASTIC – 250ML | 75 |
| | - 100ML | 250 |
| 108. | WIRE GAUGE | 20 |
| 109. | BEE HIVE SHELVES | 5 |
| 110. | DISSECTING KIT | 1 |
| 111. | LAB STOOLS | 100 |
| 112. | SURGICAL BLADES | 1 PKT |
| 113. | POTENTIAL METRES | 20 PCS |
| 114. | RESISTORS | 30 PCS |
| 115. | CHARTS | 11 PCS |
| 116. | ALLUMINIUM NITRATE | 360G |
| 117. | AMMONIUM NITRATE | 160G |
| 118. | AMMONIUM FERROUS SULPHATE | 90G |
| 119. | ALLUMINIUM CHLORIDE | 420G |
| 120. | BARIUM NITRATE | 2460G |
| 121. | BARIUM CHLORIDE | 820G |
| 122. | COPPER OXIDE | 325G |
| 123. | CALCIUM HYDROXIDE | 110G |
| 124. | COPPER SULPHATE | 400G |
| 125. | CALCIUM HYDROXIDE | 110G |
| 126. | COPPER SULPHATE | 15G |
| 127. | CALCIUM NITRATE | 290G |
| 128. | COPPER NITRATE | 500G |
| 129. | CALCIUM CARBONATE | 890G |
| 130. | FERROUS SULPHATE | 400G |
| 131. | IRON CHLORIDE | 397.5G |
| 132. | LEAD NITRATE | 1328G |
| 133. | LEAD CHLORIDE | 122.2G |
| 134. | LEAD CARBONATE | 585G |
| 135. | MAGNESIUM OXIDE | 262G |
| 136. | POTASSIUM HYDROXIDE | 395G |
| 137. | POTTASIAM CARBONATE | 420G |
| 138. | POTASSIUM DICHLOMATE | 465G |
| 139. | POTASSIUM PERMANGANATE | 876.1G |
| 140. | POTASSIUM IODIDE | 70G |
| 141. | POTASSIUM IODATE | 265G |
| 142. | SODIUM HYDROXIDE | 3066G |
| 143. | SODIUM SULPHATE | 1100G |
| 144. | SODIUM THIOSULPHATE | 116G |
| 145. | SODIUM SULPHITE | 293G |
| 146. | SODIUM H. CARBONATE | 500G |
| 147. | SODIUM CHLORIDE | 330G |
| 148. | SODIUM CARBONATE | 291.4G |

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| 149. | ZINC NITRATE | 20G |
| 150. | HYDROCHLORIC ACID | 2305ML |
| 151. | SULPHURIC ACID | 7902.2ML |
| 152. | NITRIC ACID | 3675ML |
| 153. | ACETIC ACID | 400ML |
| 154. | AMMONIA SOLUTION | 290ML |
| 155. | HYDROGEN PEROXIDE | 3.7L |
| 156. | ACETONE | 470ML |
| 157. | MELEIC ACID | 580G |
| 158. | OXALIC ACID | 675G |
| 159. | PHENOPHTHALIN INDICATOR | 3300ML |
| 160. | IODINE SOLUTION | 2700ML |
| 161. | MYTHL ORANGE | 1900ML |
| 162. | UNIVERSAL INDICATOR | 840ML |
| 163. | BENEDICTS SOLUTION | 1L |
| 164. | IRON METAL | 400GM |
| 165. | ZINC POWDER | 360GM |
| 166. | COPPER METAL TURNINGS | 200GM |
| 167. | CALCIUM METAL | 100GM |
| 168. | SODIUM METAL | 12G |
| 169. | STARCH POWDER | 315GM |
| 170. | ETHANOL | 2300ML |
| 171. | GLYCELINE | 1200ML |
| 172. | SODIUM HYDROGEN CARBONATE | 476ML |
| 173. | BOILING TUBECORKS | 30PCS |
| 174. | PLAIN MIRRORS | 20PCS |
| 175. | WATCH GLASS | 50PCS |
| 176. | WOODEN BLOCKS | 20 PCS |
| 177. | PLASTACINE | 2 ROLLS |
| 178. | COPPERWIRE ROLLS | 2 ROLLS |
| 179. | DCPIP | 10G |
| 180. | BEAKERS 50ML | 200PCS |
| 181. | IRON POWDER | 500GM |
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