

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY REPORT PERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY: OF	HON. JACOB WAGDO, MP DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE:	RUTH NGINYO

THE AUDITOR-GENERAL

ON

KARIMA GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

NYANDARUA COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
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***KARIMA GIRLS* High School**
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

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1. Acronyms and Glossary of Terms

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

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

2. Key School Information and Management

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

(a) Background information

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

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

The school is a boarding school and had 1893 and 405(exclusive of 2021 candidates who had done KCSE) number of students as at **30th March 2022** and **30th June 2022**. It has 8 streams and 72 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

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

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The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

RE F	NAME OF COMMITTEE	NAMES OF MEMBERS	DESIGNATION	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1	ACADEMIC STANDARDS, QUALITY/ENVIRONMENT COMMITTEE	DR JAIRO K.MISE DR NAOMI GIKONYO SAMUEL KARIUKI JOSPHINE MUGWE ALEX ODHONG	CHAIRMAN MEMBER MEMBER MEMBER CURRICULUM MASTER	4 OUT OF 4
2	FINANCE, PROCUREMENT AND GENERAL-PURPOSE COMMITTEE	ZACHARY WAMBUGU GRACE W.W. KINYUA LUKE NDEGE CAROLINE KARIUKI MR PETER MBATIA	CHAIR/PA CHAIR SECRETARY MEMBER MEMBER MEMBER	4 OUT OF 4
3	DISCIPLINE , ETHICS AND INTEGRITY COMMITTEE	ANDREW MUIRURI MARGARET KIMANI DAVID NYAMBUTI HELLEN MUGO ZACHARY NJORGE	CHAIRMAN SECRETARY MEMBER MEMBER	4 OUT OF 4

KARIMA GIRLS High School

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

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(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

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

(e) Schools contacts

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

(f) School Bankers

Provide details of the school bankers.

1. SCHOOL FUND ACCOUNT

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

2. OPERATION ACCOUNT

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

3. TUITION ACCOUNT

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

4. INFRASTRUCTURE ACCOUNT

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

(g) Independent Auditors

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

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3. Summary Report of Performance of The School

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

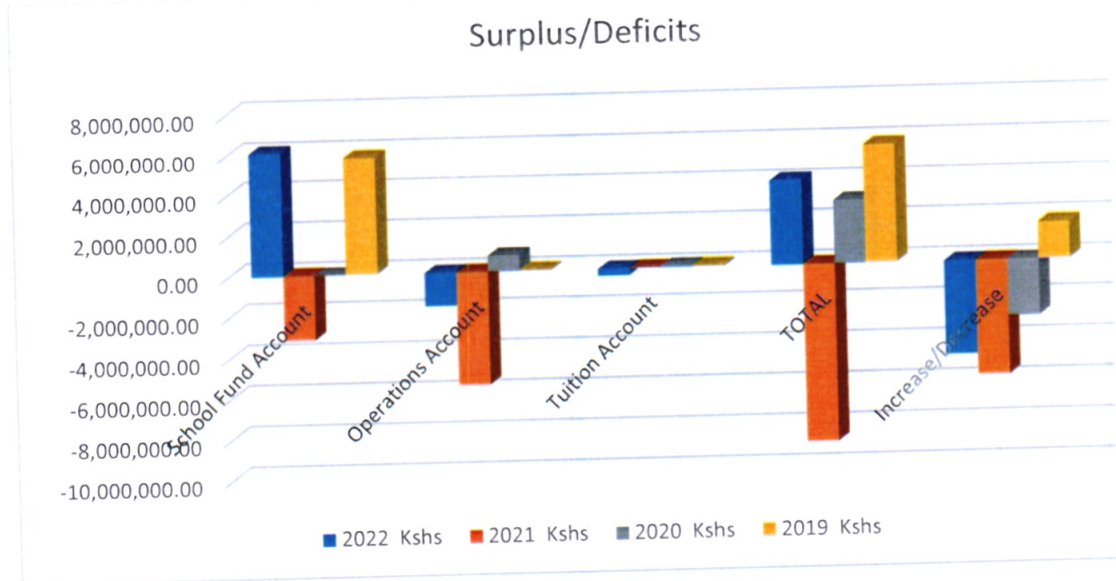
a) Financial performance:

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

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

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS

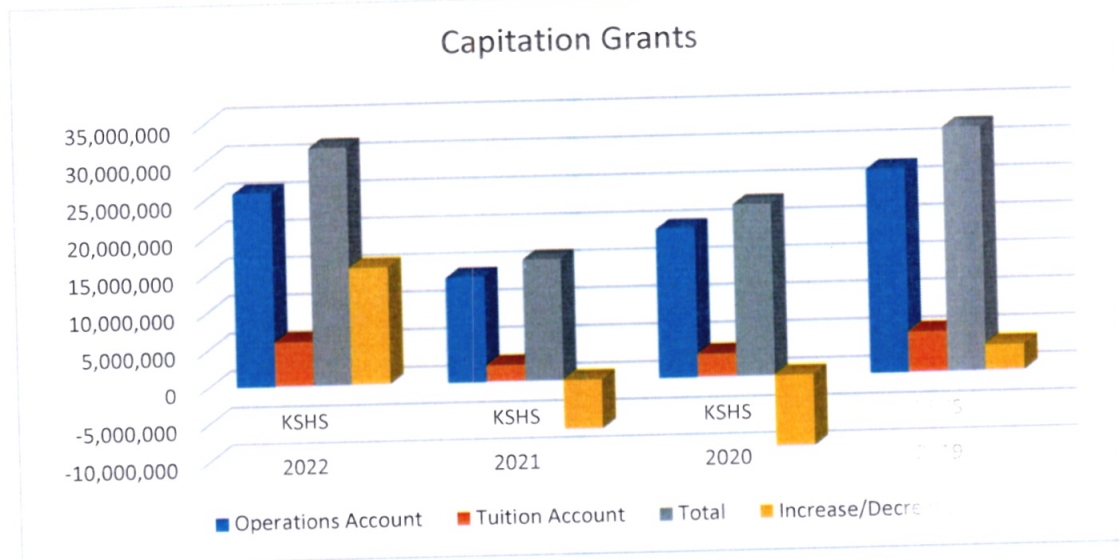
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	6,090,584.00	-3,177,453.00	,222,908.00	5,779,141.00
2	Operations Account	-1,629,812.00	-5,561,422.00	779,241.00	23,460.00
3	Tuition Account	-315,032.00	15,461.00	74,973.00	38,922.40
	TOTAL	4,145,740.00	- 8,723,414.00	3,077,122.00	5,841,523.40
	Increase/Decrease	-4,577,674.00	-5,646,292.00	(2,764,401.40)	1,780,886.08



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

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	25,788,358	13,950,297	19,807,100	27,118,842
2	Tuition Account	5,897,975	2,206,214	3,067,858	5,353,026
	Total	31,686,333	16,156,511	22,874,958	32,471,868
	Increase/Decrease	15,529,822	(6,718,447)	(9,596,910)	3,403,240
	No of Students	1,893	1,688	1,648	1,632
	Ratio of Capitation per student	1:16,748.68	1; 9571.39	1:13,880.44	1:19,897

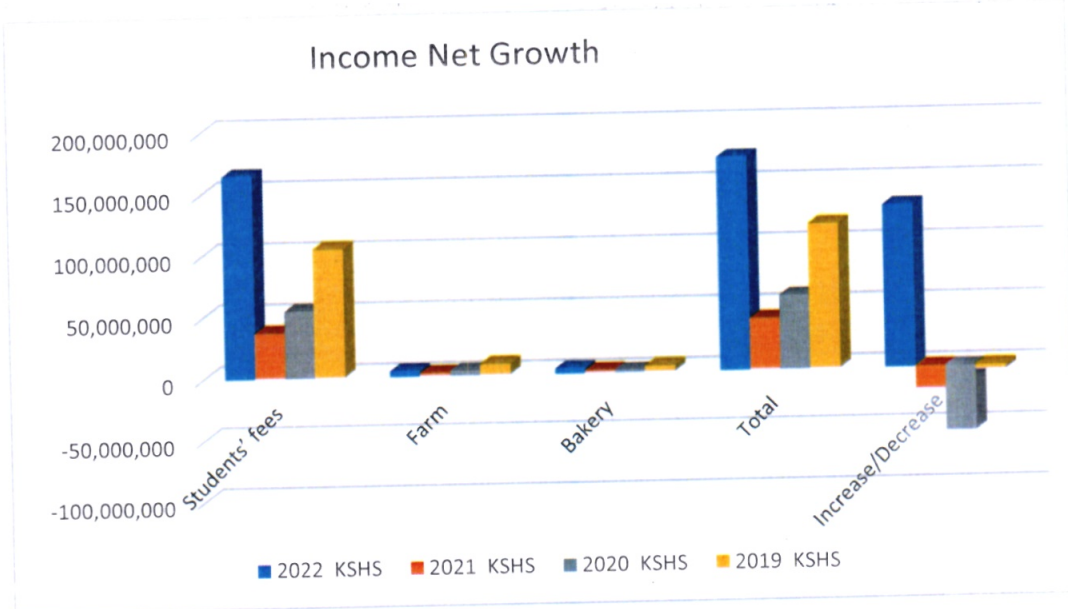


- *A three-year overview of growth of other income(s) earned by the school.*

OVERVIEW OF NET GROWTH OF OTHER INCOME					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	Students' fees	164,788,244	36,931,296	54,315,495	104,237,307

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

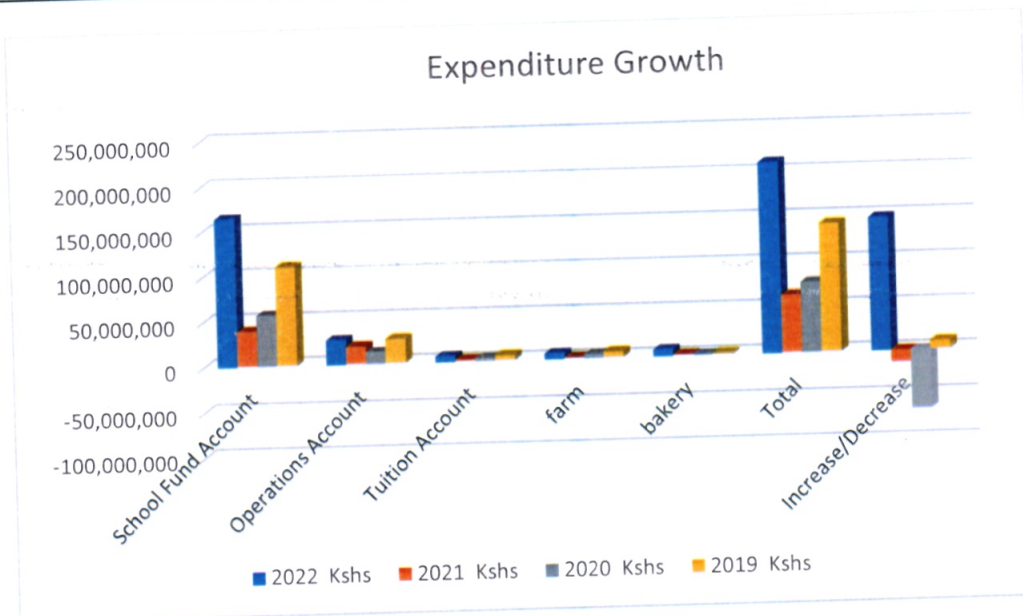
2	Farm	4,397,245	2,410,175	3,843,825.	8,659,275
3	Bakery	3,830,540	2,038,730	1,536,230	4,465,185
	Total	173,016,029	41,380,201	59,695,550	117,361,767
	Increase/Decrease	131,635,828	- 18,315,349	-5,2359,114	-3,462,843



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

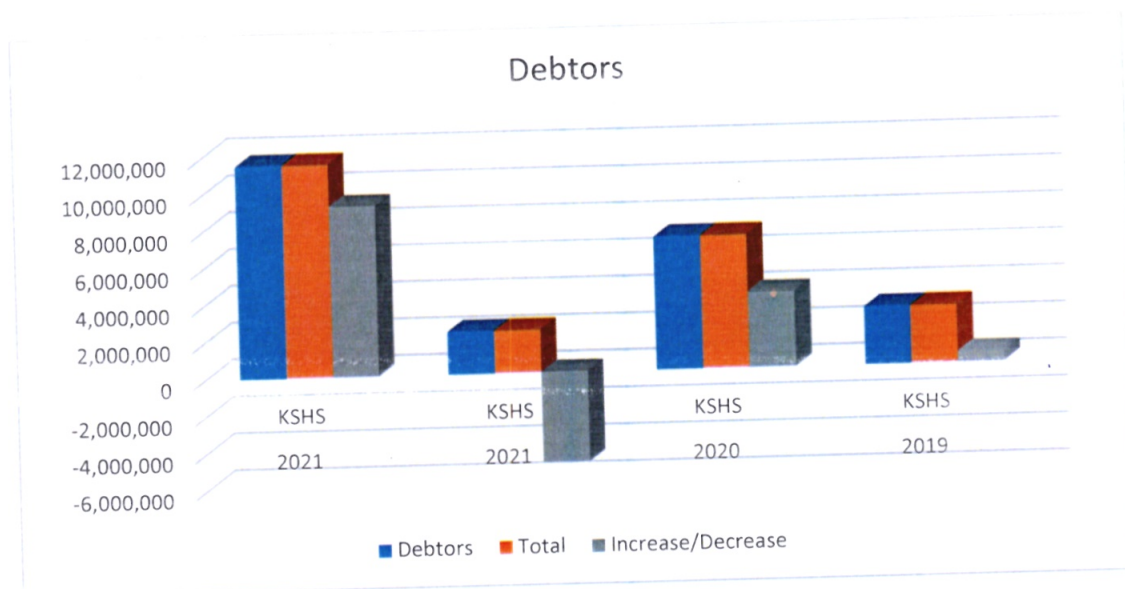
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	165,020,402	39,189,134	56,637,859	110,016,448
2	Operations Account	27,418,170	19,511,719	12,795,919	27,095,382
3	Tuition Account	6,213,007	2,190,753	3,142,831	5,391,948
4	farm	6,188,730	1,628,108	4,204,505	6,489,000
5	bakery	7,242,168	1,627,730.	1,133,000	1,657,800
	Total	212,082,477	64,147,444	77,914,114	142,503,778
	Increase/Decrease	147,935,033	(13,766,670)	(64,589,664)	9,233,532

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022



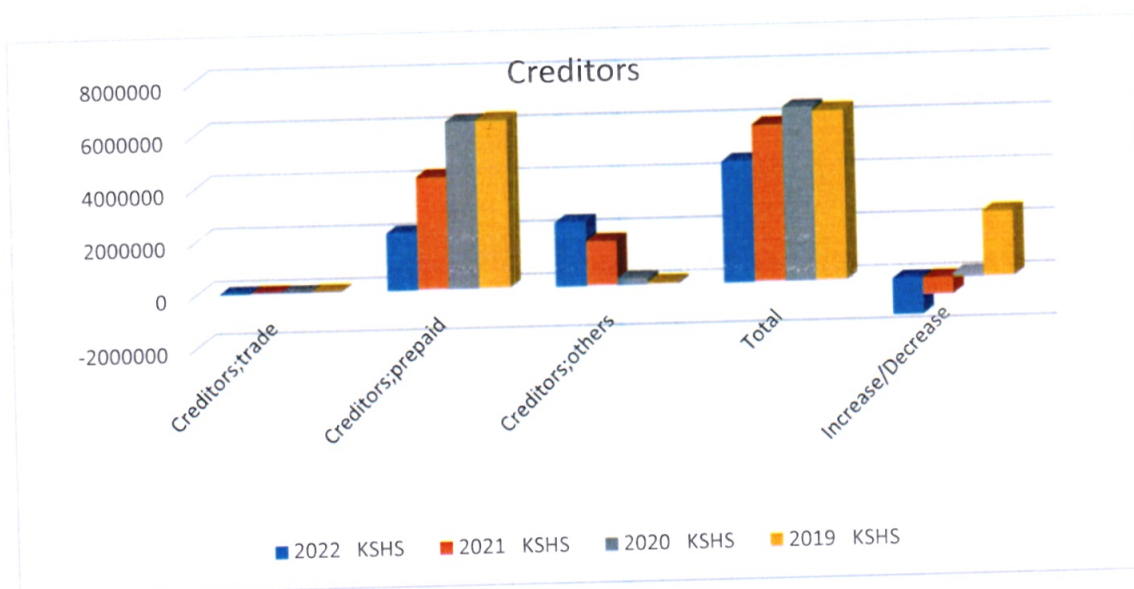
- *Movement of debtors and creditors of the school over the last three years*

MOVEMENT OF DEBTORS OF THE SCHOOL		2021	2021	2020.	2019
SNO		KSHS	KSHS	KSHS	KSHS
a	Debtors	11,525,855	2,297,871	7,182,365	3,113,719
	Total	11,525,855	2,297,871	7,182,365	3,113,719
	Increase/Decrease	9,227,984	(4,884,494)	4,068,646	525,740



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Annual Report and Financial Statements For the year ended 30th June 2022

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
a	Creditors; trade	0.00	0.00	0.00	0.00
b	Creditors; prepaid	2,164,485.00	4,249,208.00	6,324,093.00	6,349,681.00
c	Creditors; others	2,412,009.00	1,677,970.00	241,565.00	63,630.00
	Total	4,576,494.00	5,927,178.00	6,565,658.00	6,413,311.00
	Increase/Decrease	-1,350,684.00	-638,480.00	152,347.00	2,452,896.00



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

b) Teacher Student ratio:

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows: There are 68 teachers posted by the Teachers Service Commission and 4 recruited by the Board of Management. Although the teacher student ratio lies at 1:26. We have a shortage of 2 teachers from the given CBE.

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

c) Mean score in the 2019/2020/2021 KCSE:

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

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

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

	2021	2020	2019	2018
Candidates	405	355	458	388

e) Capacity of the school:

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

	population	dorm	Dining hall	laboratory	toilets	classrooms
2021	1688	12	1	11	181	32
2020	1648	9	1	11	145	32
2019	1609	9	1	11	109	32
2018	1583	9	1	11	97	28

KARIMA GIRLS High School
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f) Development projects carried out by the school:

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

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction Of Dining Hall	Maintenance & Improvement from G.O.K	On-going	50,839,457	33,107,763	October 2023

.....
School Principal



KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022


4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.


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

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

.....

Name: Dr. Norman Kiambi
Designation: Chairman, School Board of Management
Date: 12/7/2024

.....

Name: Grace Wamui
Designation: School Principal & Secretary to Board of Management
Date: 11/7/2024

.....

Name: Muthuri
Designation: Bursar/ Finance Officer
Date: 10/7/2024

REPUBLIC OF KENYA



Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON KARIMA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – NYANDARUA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Karima Girls High School - Nyandarua County set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments,

Report of the Auditor-General on Karima Girls High School for the year ended 30 June, 2022 – Nyandarua County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Karima Girls High School – Nyandarua County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

Statement of financial assets and liabilities reflects total cash and cash equivalents balance of Kshs.387,698. Included in the balance is bank balances of Kshs.227,512 and cash in hand balances of Kshs.160,185 as reflected in Note 10 and 11 to the financial statement respectively. However, the balances were not supported by board of survey report. Further, review of bank reconciliation as at 30 June, 2022 revealed unrepresented cheque in respect of a service provider of Kshs.750,000 that was cancelled without a corresponding reversal in the cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.387,698 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.19,500,220 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.7,920,165 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.7,920,165 could not be confirmed.

3. Inaccuracies in the Financial Statements

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.51,737,695 and Kshs.50,204,830 which varies with the re-casted figure of Kshs.214,661,973 and Kshs.204,661,973.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Karima Girls High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management submitted the financial statements to the Auditor-General on 11 March, 2024, seventeen months (17) after the statutory deadline of 30 September, 2022. This is contrary to Section 47(1) of the Public Audit Act, 2015 which require that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

Review of the financial statements against the prescribed reporting requirement by the Public Sector Accounting Standards Board revealed that Note 19 to the financial statements on stock/inventory has not been completed and the School did not provide for audit review record of stock take carried out during the year under review. Further, analysis of pending bills (Annex I) and fixed asset register (Annex II) were not completed, contrary to Regulations 194(1) of the Public Finance Management Act (National Government) Regulations, 2015 which require that the Accounting Standards Board shall provide frameworks and set generally accepted standards for the development and

management of accounting and financial systems by all State organs and public entities, and shall in particular perform the following functions (d) prescribe formats for financial statements and reporting by all state organs and public entities

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

3. Irregular Prescription and Payment of Suppliers of School Uniforms

Statement of receipts and payments reflects boarding and school fund balance of Kshs.178,451,300 which as disclosed in Note 9 to the financial statements includes expenditure on uniforms totalling Kshs.28,365,910. However, review of payment vouchers and other supporting documents revealed that the payments were made to a garment manufacturer for supply of school uniform against the Regulation 67(3) of the Basic Education Act, 2013 which require that no institution shall prescribe a specific supplier of school uniforms or any other materials for the parent or guardian.

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

4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.78,451,300 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.734,900 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.734.900 could not be confirmed.

5. Failure to Prepare School Improvement Plan

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

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

6. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects infrastructure grants amount of Kshs.25,788,258 as disclosed in Note 2 and 3 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.9,378,250 in respect of infrastructure grants which were to be transferred to

infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.8,670,000 was transferred to infrastructure account, leaving a balance of Kshs.708,250 as at 30 June, 2022. This is contrary to Ministry of Education Circular dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

7. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.31,686,333. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2021/2022, NEMIS reflected one thousand seven hundred and eighty four (1,784) students while records from the School had one thousand nine hundred and nineteen (1,919) students, resulting to an underfunding of the School by an amount of Kshs.1,115,457. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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

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

Conclusion

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

Basis for Conclusion

Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through

an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists,

I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


24 September, 2024


KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022


6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	5,897,975	2,206,214
Government grants for operations	2	17,117,858	7,603,547
Government Grants for infrastructure	3	8,670,500	6,346,750
School fund income- parents' contributions	4	134,337,054	36,931,296
Miscellaneous incomes	5	50,204,830	4,634,095
		-	-
Total Receipts		216,228,218	57,721,902
Payments			
Tuition	6	6,213,007	2,190,753
Operations	7	18,660,923	6,903,982
Infrastructure	8	8,757,247	12,607,737
Boarding and school fund	9	178,451,300	42,444,973
Total Payments		212,082,477	64,147,445
Surplus/Deficit		4,145,741	(6,425,543)

The school financial statements were approved on _____ 2022 and signed by:


 Name: *Dr. Norman Kiambi*
 Chair BOM


 Name: *Grace Waini*
 School Principal/ Secretary to BOM


 Name: *Muthuri Jh*
 Bursar/ Finance Officer

Date: *12/7/2024*

Date: *11/7/2024*

Date: *10/7/24*

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

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	227,513	3,666,593
Cash balances	11	160,186	157
Short term investments	12	-	-
Total cash and cash equivalent		387,699	3,666,750
Account's receivables	13	19,500,220	13,426,112
Total financial assets		19,887,919	17,092,862
Financial liabilities			
Accounts payables	14	4,576,494	5,927,178
Net financial assets		15,311,425	11,165,684
Represented by			
Accumulated fund b/fwd	15	11,165,684	17,591,227
Surplus/deficit for the year		4,145,741	(6,425,543)
Net financial position		15,311,425	11,165,684

The school's financial statements were approved on _____ 2022 and signed by:

.....
 Name: *Dr. Norman Kiambi*

Chair BOM

Date: *12/7/24*

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

Date: *11/7/2024*

.....
 Name: *Muthuri J*

Bursar/ Finance Officer

Date: *10/7/24*

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

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement of Cash Flows for the Year Ended 30th June 2022

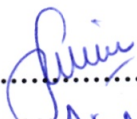
Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		5,897,975	2,206,214
Government grants for operations		17,117,858	7,603,547
Government grants for infrastructure		8,670,500	6,346,750
School fund income- parents contributions/ fees		134,116,919	44,456,065
Other income		64,912,199	6,070,700
Total receipts		230,715,452	66,683,276
Payments			
Cash outflows for tuition		6,213,007	2,190,753
Cash outflows for operations		18,660,923	6,903,982
Cash outflows for infrastructure		8,757,247	12,607,737
Cash outflows Boarding/lunch and school fund payments		200,363,326	48,644,356
Total payments		233,994,503	70,346,828
Net cash inflow/outflow from operating activities		(3,279,052)	(3,663,552)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(3,279,052)	(3,663,552)
Cash and cash equivalent at beginning of the FY		3,666,750	7,333,302
Cash and cash equivalent at end of the FY		387,699	3,666,750

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

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


KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

The school's financial statements were approved on _____ 2022 and signed by:


.....
Name: Dr. Norman Kiambi

Chair BOM

Date: 12/7/2024


.....
Name: Grace Waini

School Principal/ Secretary to
BOM

Date: 11/7/2024


.....
Name: Muriuki JG

Bursar/ Finance Officer

Date: 10/7/24

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

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					
(1) Capitation Grant on Tuition					
Reference Materials	150,000	-	150000	150,000	100%
Exercise Books	370,840	-	370840	370,840	100%
Laboratory Equipment	74,900	-	74900	74,900	100%
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	5,302,235	-	5302235	5,302,235	100%
Exams And Assessment	-	-	-	-	-
	5,897,975	-	5,897,975	5,897,975	100%
(2) Capitation Grant on Operations					
Personnel Emoluments	10,914,312	-	10,914,312	10,914,312	100%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	816,275	-	816,275	816,275	100%
Electricity And Water	3,110,221	-	3,110,221	3,110,221	x100%
Medical	356,800	-	356,800	356,800	100%
Administration Costs	1,920,250	-	1,920,250	1,920,250	100%
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
	17,117,858	-	17,117,858	17,117,858	100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	8,670,500	-	8,670,500	8,670,500	100%
M&I parents' contribution	-	-	-	-	
Economic Stimulus Programs	-	-	-	-	
Transition Infrastructure Grants	-	-	-	-	
	8,670,500		8,670,500	8,670,500	100%
(4) Fees Charged on Parents					
Personnel Emoluments	16,394,845	-	16,394,845	12,830,455	78%
Repairs And Maintenance	5,315,000	-	5,315,000	4,913,911	92%
Local Transport / Travelling	12,781,712	-	12,781,712	12,487,823	98%
Electricity And Water	14,916,830	-	14,916,830	12,208,917	82%
Medical	-	-	-	-	
Administration Costs	9,746,170	-	9,746,170	8,464,748	87%
Activity	2,122,588	-	2,122,588	1,944,575	92%
Fee On Boarding Equipment and Stores	69,960,800	-	69,960,800	69,960,770	100%
	131,237,945		131,237,945	122,811,199	94%
5) Miscellenous Income					
Loans / Borrowing	-	-	-	-	
Rent income	-	-	-	-	
Income From Farming Activities	4,397,245	-	4,397,245	4,397,245	100%
Insurance Compensation	-	-	-	-	
Income From Bakery	3,830,540	-	3,830,540	3,830,540	100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income uniforms	28,365,910	-	28,365,910	27,267,610	97%
Fee For Hire of Ground and Equipment	-	-	-	-	-
Pa development fund	15,144,000	-	15,144,000	14,709,435	97%
Income From Any Other Investment	-	-	-	-	-
Total Income	51,737,695		51,737,695	50,204,830	97%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	
Reference Materials	150,000	-	150,000	150,780	101%
Exercise Books	370,840	800,000	1,170,840	1,204,320	103%
Laboratory Equipment	74,900	1,380,000	1,454,900	1,571,266	108%
Internal Exams	-	-	-	-	
Teaching / Learning Materials	5,302,235	-2,980,000	2,322,235	2,460,921	106%
Chalks	-	-	-	-	
Exams And Assessment	-	800,000	-	824,580	103%
Teachers Guides	-	-	-	-	
Administration Costs	-	-	-	-	
Bank Charges	-	-	-	1,140	
	5,897,975		5,897,975	6,213,007	105%
(7) Expenditure For Operations					
Personnel Emoluments	10,914,312	440,000	11,354,312	13,171,825	116%
Repairs, Maintenance & Improvements	-	-	-	-	
Local Transport / Travelling	816,275	-440,000	376,275	376,180	100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	3,110,221	-	3,110,221	2,961,022	95%
Medical	356,800	-	356,800	363,339	102%
Administration Costs	1,920,250	-	1,920,250	1,735,557	90%
Activity Expenses	-	-	-	53,000	
Gratuity	-	-	-	-	
SMASSE	-	-	-	-	
	17,117,858		17,117,858	18,660,923	109%
(8) Expenditure For infrastructure					
Construction of classrooms	-	-	-	-	
Construction of LAB	-	-	-	-	
Construction of Dining hall	8,670,500	-	8,670,500	8,757,247	101%
Purchase of furniture	-	-	-	-	
Purchase of equipment	-	-	-	-	
	8,670,500		8,670,500	8,757,247	101%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	16,394,845	-13,000,000	3,394,845	1,492,570	44%
Repairs, Maintenance and Improvements	5,315,000	25,459,435	30,774,435	30,595,324	99%
Local Transport / Travelling	12,781,712	-5,000,000	7,781,712	7,864,413	101%
Electricity, Water and Conservancy	14,916,830	-7,800,000	6,116,830	6,409,174	90%
Medical Expenses	-	-	-	-	
Administration Costs	9,746,170	7,500,000	17,246,170	16,664,264	97%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	2,122,588	200,000	2,322,588	2,335,427	101%
Gratuity	-	-	-	-	
Expenses on uniforms	28,365,910	-	28,365,910	28,365,910	100%
Boarding Equipment and Stores	69,960,800	2,400,000	67,560,800	61,275,605	91%
Expenditure For Income Generating Activity	6,188,730	-	6,188,730	6,188,730	100%
Ses items	-	9,500,000	9,500,000	9,767,715	103%
Other Expenses On bakery	7,242,168	-	7,242,168	7,242,168	100%
Cbc classrooms	-	-	250,000	250,000	100%
Bank Charges	-	-	-	-	
Loan Interest Repayment	-	-	-	-	
Loan Principal Repayment	-	-	-	-	
Acquisition Of Assets	-	-	-	-	
Totals	187,744,188	0	184,349,343	178,451,300	97%

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

- i. Underutilization on p/emolument is mostly payment made on operation account. Income from fee is due to fees arrears.

10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Reference Materials	150,000	34,550,
Exercise Books	370,840	134,550
Laboratory Equipment	74,900	807,222
Internal Exams	-	42,275
Teaching / Learning Materials	5,302,235	1,145,343
Others (specify)*chalk	-	42,275
Total	5,897,975	2,206,214

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	10,914,312	4,776,517
Repairs And Maintenance	-	-
Local Transport / Travelling	816,275	541,330
Electricity And Water	3,110,221	1,396,925
Medical	356,800	-
Administration Costs	1,920,250	888,775
Activity	-	-
Other Vote Heads (specify)*school fund	-	-
Total	17,117,858	7,603,547

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Maintenance & Improvement	8,670,500	6,346,750
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	8,670,500	6,346,750

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	12,830,455	4,060,026
Repairs and maintenance	4,913,911	1,299,957
Local transport / travelling	12,487,823	2,291,885
Electricity and water	12,208,917	3,861,812
Medical		-
Administration costs	8,464,748	3,004,345
Activity	1,944,575	516,047
Fee on Boarding Equipment and stores	69,960,770	19,497,535
Arrears for fees	11,525,855	2,297,871
Others (specify)	-	-
Total	134,337,054	36,931,296

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

5 Miscellaneous Incomes

Description	2021-2022	2020-2021
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	4,397,245	2,410,175
Cupps/welfare	-	-
Income From bakery	3,830,540	2,038,730
Income From uniform	27,267,610	185,190
P.A development	14,709,435	-
receivables account	-	-
Transfer from infrastructure	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	50,204,830	4,634,095

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

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

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

Notes to the Financial Statements (continued)

6 Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	1,204,320	507,840
chalks	-	-
Reference materials	150,780	30,990
Laboratory Equipment	1,571,266	1,090,056
Teaching / Learning Materials	2,460,921	559,337
Exams And Assessment	824,580	-
Teachers Guides	-	-
Bank Charges	1,140	2,530
Others (<i>specify</i>)	-	-
Total	6,213,007	2,190,753

7 Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	13,171,825	4,877,125
Service Gratuity	-	-
Administration Cost	1,735,557	227,770
Maintenance & Improvements-infrastructure	-	-
Local Transport / Travelling	376,180	-
Electricity And Water	2,961,022	1,116,902
Medical	363,339	612,585
Activity Expenses	53,000	-
Covid-19	-	69,600
Bank charges	-	-
Total	18,660,923	6,903,982

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2021-2022	2020-2021
	Kshs	Kshs
Construction of classrooms	-	-
Construction of Dining Hall	8,756,167	12,604,197
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Bank charges	1,080	3,540
Others (specify)	-	-
Total	8,757,247	12,607,737

9 Boarding And School Fund

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,492,570	975,425
Insurance/advance	-	-
Repairs And Maintenance & Improvements	30,595,324	3,207,558
Local Transport / Travelling	7,864,413	1,636,310
Electricity And Water	6,409,174	1,564,747
Activity/Insurance Expenses	2,335,427	188,033
Administration Costs	16,664,264	4,537,482
Expenses On Income Generating Activity bakery	7,242,168	1,627,730
Clubs refunds	-	-
Expenses On Income Generating Activities farm	6,188,730	1,628,108
Fee On Boarding Equipment and Stores	61,275,605	22,075,270
Ses items Expenses	9,767,715	2,464,587
Transfer to infrastructure)	-	-
Cbc classrooms	250,000	-
Expenses for uniforms	28,365,910	662,950
Caution Acquisition Of lab items	-	1,876,775
Cupps/welfare	-	-
Others (specify)	-	-
Total	178,451,300	42,444,973

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

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021-2022	2020-2021
	Active/Dormant		Kshs	Kshs
Tuition Account	active	0200291375295	18,455	233,487
Operations Account	active	0200291737057	12,199	1,355,264
School Fund Account/Boarding	active	0200201482864	157,610	1,951,847
Savings Account			-	-
Parent Association Development Account			-	-
Income Generating Activities Account			-	-
Infrastructural Account	active	0200298467474	39,248	125,995
Total			227,513	3,666,593

11 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Notes and Coins	160,186	157
Total	160,186	157

12 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	19,446,020	13,372,112
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	8,000	8,000
Imprest (list/schedule attached)	-	-
Clubs press	46,200	46,000
Total	19,500,220	13,426,112

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	Current 2022	% of the total	Comparative 2021	% of the total
Less than 1 year	11,525,855	59%	2,297,871	17%
Between 1- 2 years	-	%	-	%
Between 2-3 years	7,920,165	41%	11,074,241	83%
Over 3 years	-	%	-	%
Total (should tie to note 13 a)	19,446,020	100%	13,372,112	100%

14 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	2,164,485	4,249,208
clubs	414,285	241,365
welfares	472,903	129,655
pocket money	1,524,821	1,306,950
Other payables (specify)	-	-
Total	4,576,494	5,527,178

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,164,485	100%	4,122,298	97%
Between 1- 2 years	-	%	126,910	3%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	2,164,485	100%	4,249,208	100%

15 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	3,666,593	7,311,932
Cash Balances	157	18,371
Short Term Investments	-	-
Receivables	13,732,112	16,826,583
Payables	(5,873,178)	(6,565,658)
Total	11,165,684	17,591,227

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 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	-	-

KARIMA GIRLS High School
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

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

KARIMA GIRLS High School

Annual Report and Financial Statements For the year ended 30th June 2022

20 Progress On Follow Up Of Auditor Recommendations

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

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total						

Annex 2 – Summary of Fixed Assets Register

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

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

KARIMA GIRLS HIGH SCHOOL
 FEES ARREARS PER VOTEHEAD AS AT 30-06-2022

FORM	SES	BES	LTT	EW&C	Adminstration	RMI	Activity	Personal Emolum	Uniform	Kuccps Reg	TOTAL
1B	0	0	2,101	0	0	1,000	399	0	36,760	0	40,260
1E	0	3,500	8,601	0	0	1,000	399	0	27,560	0	41,060
1G	0	0	0	0	0	0	0	0	80	0	80
1L	0	0	0	0	0	0	0	0	6,240	0	6,240
1Q	0	12,500	8,601	0	0	1,000	399	0	27,870	0	50,370
1R	0	0	0	0	0	0	0	0	280	0	280
1W	0	25,000	17,202	0	0	2,000	798	0	42,810	0	87,810
1Z	0	12,500	9,702	0	0	2,000	798	0	45,300	0	70,300
2A	0	15,190	1,640	3,150	2,060	1,000	400	3,335	2,960	0	29,735
2AZURE	0	162,550	27,880	59,580	42,705	21,120	9,600	82,840	91,488	0	497,763
2IVORY	0	99,745	13,120	32,690	26,737	15,335	6,800	60,455	68,470	0	323,352
2MELLO	0	68,850	18,040	41,000	35,455	18,600	8,165	80,190	84,170	0	354,470
2NARVI	0	110,575	17,955	38,915	34,845	21,000	8,400	72,345	81,861	0	385,896
2SAFFR	0	131,020	24,095	52,420	44,555	23,000	9,500	86,565	85,677	0	456,832
2TAWN	0	126,390	21,550	54,850	44,310	23,390	10,400	92,555	100,795	0	474,240
2XANAL	0	125,146	24,600	54,030	42,300	21,040	9,100	80,505	95,965	0	452,686
2YASNA	0	122,436	21,320	44,675	36,660	18,305	7,600	68,430	65,355	0	384,781
3F	0	126,673	21,758	47,250	33,163	17,665	7,438	66,700	244,267	0	564,914
3H	0	130,772	20,490	41,299	30,900	15,699	6,800	64,797	258,365	500	569,622
3K	0	148,913	22,885	46,470	32,960	16,665	6,800	64,175	349,241	0	688,109
3L	0	80,956	14,760	37,638	26,780	13,000	5,200	49,152	247,378	0	474,864
3O	0	149,447	27,880	53,550	43,049	19,549	8,400	77,507	346,938	0	726,320
3P	0	236,018	31,160	59,850	39,140	19,744	8,400	72,475	293,361	0	760,148
3U	0	82,161	14,409	28,350	18,540	11,070	5,200	49,362	245,619	0	454,711
3V	0	127,548	19,884	46,109	30,900	15,000	6,360	57,239	273,793	0	576,833
4C	0	159,846	24,667	50,603	39,146	21,245	9,559	82,815	0	13,279	401,160
4D	0	168,319	26,240	50,400	38,034	19,000	7,600	68,349	0	11,528	389,470
4J	0	134,801	27,793	57,953	40,913	20,248	8,573	74,723	0	12,403	377,407
4S	0	47,600	9,753	19,438	14,420	7,722	3,600	42,738	0	8,586	153,857
4T	0	179,830	25,596	55,795	41,151	22,913	10,000	85,643	0	15,374	436,302
4VER	0	146,665	26,858	59,344	43,097	22,013	9,365	82,790	0	13,478	403,610
4W	0	179,870	29,391	69,618	48,645	24,040	10,196	94,583	0	15,639	471,982
4ZAF	0	149,280	29,349	61,883	43,260	22,675	10,400	90,044	0	13,500	420,391
0		3,273,801	589,280	1,166,860	873,725	458,038	196,649	1,750,312	3,122,603	104,287	11,525,855

DATA FOR TEXT BOOKS FROM MOEST AS AT 30TH JUNE 2022

	DESCRIPTION	UNITS	OPENING	RECEIVED	TOTALS
			BALANCE 1ST JULY 2022	YEAR JULY 2021-JUNE 2022	30TH JUNE 2022
1	MATHS-F1-F4	PCS	4349		4349
	TEACHERS GUIDES		52		52
2	ENGLISH F1-F4	PCS	4348		4348
	TEACHERS GUIDES		47		47
3	KISWAHILI F1-F4	PCS	4348		4348
	TEACHERS GUIDES		52		52
4	CHEMISTRY F1-F4	PCS	4348		4348
	TEACHERS GUIDES		52		52
5	BIOLOGY F1-F4	PCS	4156		4156
	TEACHERS GUIDES		46		46
6	PHYSICS F1-F4	PCS	2999		2999
	TEACHERS GUIDES		52		52
7	CRE F1-F4	PCS	2501		2501
	TEACHERS GUIDES		42		42
8	GEOGRAPHY F1-F4	PCS	1397		1397
	TEACHERS GUIDES		21		21
9	HISTORY F1-F4	PCS	1845		1845
	TEACHERS GUIDES		47		47
10	HOMESCIENCE F1-F4	PCS	162		162
	TEACHERS GUIDES		4		4
11	FRENCH F1-F3	PCS	0		0
	TEACHERS GUIDES		0		0
12	COMPUTER F1-F4	PCS	835		835
	TEACHERS GUIDES		12		12
13	AGRICULTURE F1-F4	PCS	844		844
	TEACHERS GUIDES		24		24
14	BUSINESS STUDIES	PCS	3458		3458
	TEACHERS GUIDES		37		37
15	REFERENCE BOOKS	PCS	0		0
16	STORY BOOKS	PCS	0		0
17	OTHER BOOK	PCS	0		0
18	SET BOOKS ENGLISH	PCS	4618	300	4918
			0		0
19	SET BOOKS KISWAHILI	PCS	2472	802	3274
20					

COMPUTER DEPARTMENT- 2021/2022

AS AT JAN 2022

S/NO	ITEM	DESCRIPTION	UNIT	YR 2021-2022 PURCHASES
1	DESKTOP PCS	LENOVO, CORE I5	PCS	20
	MONITORS	20" LCD	PCS	20
	LAPTOP	LENOVO CORE I5	PC	1
2	POWER BACKUPS(UPS)	ENTER 1200VA	PCS	7
	POWER CABLES	BACK TO BACK	PCS	10
	CD-RW		PKTS	3
	CD-RW		PKTS	10
	PRINTER CABLES	USB	PCS	3
3	NETWORK CABLES	CAT 6	PCS	3
	NETWORK SWITCHES	5 PORT	PCS	6
		8 PORT	PCS	8
	NANOSTATIONS		PCS	3
	BNC CONNECTORS		PCS	100
	POWER SUPPLY		PCS	3
4	DESKTOP PCS	ELITE DESK CORE I7	PCS	2
5	UPS POWER BACKUPS	PREMAX 2250	PCS	2
	HDMI CABLES	1.5 M	PCS	6
	ADAPTERS	HDMI-VGA	PCS	2
6	DESKTOP PCS (LABS)	HP CORE I5	PCS	10
		DELL CORE I5	PCS	2
	TV SCREENS	50" EEFA	PCS	10
	VITRON	50" VITRON	PCS	5
7	SEATS	LECTURE SEATS	PCS	60
8	PRINTERS	HP LASER PRO M404dn	PCS	9
		EPSON L3110	PCS	1
9	AMPLIFIERS		PCS	2

ADDITIONAL ITEMS AS AT JUNE 2022

1	PRINTERS	HP LASER PRO M404dn	Pcs	2
2	DESKTOP PCS	HP, CORE I5	Pcs	18
3	UPS POWER BACKUPS	MERCURY	Pcs	5
4	EXTENSION CABLES		Pcs	5
5	KYOCERA 6002S	COLOR RINTER	Pc	1

COMPUTER DEPARTMENT- 2021/2022

AS AT JAN 2022

S/NO	ITEM	DESCRIPTION	UNIT	YR 2021-2022 PURCHASES
1	DESKTOP PCS	LENOVO, CORE I5	PCS	20
	MONITORS	20" LCD	PCS	20
	LAPTOP	LENOVO CORE I5	PC	1
2	POWER BACKUPS(UPS)	ENTER 1200VA	PCS	7
	POWER CABLES	BACK TO BACK	PCS	10
	CD-RW		PKTS	3
	CD-RW		PKTS	10
	PRINTER CABLES	USB	PCS	3
3	NETWORK CABLES	CAT 6	PCS	3
	NETWORK SWITCHES	5 PORT	PCS	6
		8 PORT	PCS	8
	NANOSTATIONS		PCS	3
	BNC CONNECTORS		PCS	100
	POWER SUPPLY		PCS	3
4	DESKTOP PCS	ELITE DESK CORE I7	PCS	2
5	UPS POWER BACKUPS	PREMAX 2250	PCS	2
	HDMI CABLES	1.5 M	PCS	6
	ADAPTERS	HDMI-VGA	PCS	2
6	DESKTOP PCS (LABS)	HP CORE I5	PCS	10
		DELL CORE I5	PCS	2
	TV SCREENS	50" EEFA	PCS	10
	VITRON	50" VITRON	PCS	5
7	SEATS	LECTURE SEATS	PCS	60
8	PRINTERS	HP LASER PRO M404dn	PCS	9
		EPSON L3110	PCS	1
9	AMPLIFIERS		PCS	2

ADDITIONAL ITEMS AS AT JUNE 2022

1	PRINTERS	HP LASER PRO M404dn	Pcs	2
2	DESKTOP PCS	HP, CORE I5	Pcs	18
3	UPS POWER BACKUPS	MERCURY	Pcs	5
4	EXTENSION CABLES		Pcs	5
5	KYOCERA 6002S	COLOR RINTER	Pc	1

KARIMA GIRLS HIGH SCHOOL SCIENCE LABORATORY INVENTORY**1st July 2021 o 31st June 2022****CONSUMEBLES**

	<u>Details</u>	<u>Units</u>	<u>Opening Balance</u>	<u>Purchase</u>	<u>Consumed/used</u>	<u>Balance</u>
01.	Ammonia solution	Ltrs	30	10	5.3	15.655
02.	Ammonium Ferrous sulphate	Grms	2500	5000	2400	4000
03.	Ammonium Sulphate	Grms	87	1500	587	1000
04.	Ammonium Nitrate	Grms	315	1500	830	1000
05.	Acetone	Ltrs	0.808	20	12900	15.1
06.	Ethanal (Absolute)	Ltrs	7	10	10	7
07.	Aluminium Foil	Rolls	2	0	0	2
08.	Amylase	Grms	2145	0	1375	2145
09.	Activated charcoal	Grms	625	1380	1000	1007
10.	Aluminium Oxide	Grms	2000	0	500	1350
11.	Hyd Aluminium Sulphate	Grms	1220	0	1220	1000
12.	Ascorbic ACID	Grms	1400	0	0	1400
13.	Aluminium Hydroxide (hex)	Grms	900	0	0	900
14.	Burette Tubbing	Mtrs	4	10	8	6
15.	Barium Nitrate	Grms	3500	5000	4500	4000
16.	Barium CHloride	Grms	560	0	0	560
17.	Benedicts	Ltrs	10155	0	4000	6155
18.	Bicarbonate indicator	Ltrs	1935	0	0	1.935
19.	Bromothymol blue	Grms	100	300	100	200
20.	Calcium Metal	Grms	350	500	350	500
21.	Calcium Nitrate	Grms	2220	0	0	2220
22.	Bonzoic acid	Grms	1000	0	500	500
23.	Calcium Carbide	Grms	415	0	0	415
24.	Copper Sulphate(Dense)	Grms	3810	0	810	2000
25.	Calcium Oxide	grms	1270	0	570	1270
26.	Copper turnings	Grms	1690	0	0	1690
27.	Copper oxode	Grms	740	0	0	740
28.	Cotton thread	Rolls	1	8	2	7
29.	Calcium hydroxide	Grms	4050	0	1240	2810
30.	Coconut Oil	Ltrs	1.7	0	0	1.7
31.	Copper wire	Rolls	1	0	0	1
32.	Copper Sulphate(Unhy)	Grms	1170	0	0	1170
33.	Copper carbonate	Grms	1100	500	600	1500
34.	Calcium Chloride	Grms	60	0	0	60
35.	Cobalt Chloride paper	Pkts	11	0	0	11
36.	Calcium Chloride (Fused)	Grms	1000	0	500	500
37.	Detergent	Ltrs	0.8	0	0	0.8
38.	Diastase	Grms	800	0	0	800
39.	Distilled water	Ltrs	120	300	250	170
40.	Ethanoic Acid	Ltrs	4.8	0	0	4.8
41.	Filter papers(Dr.Watts)	Pkts	0	10	4	6

42.	<u>Filter Paers 12.5cm</u>	<u>Pkts</u>	<u>25</u>	<u>0</u>	<u>12</u>	<u>13</u>
43.	<u>Ferrous Sulphate (Hepta)</u>	<u>Grms</u>	<u>1920</u>	<u>0</u>	<u>0</u>	<u>1920</u>
44.	<u>Glucose mono hydrate</u>	<u>Grms</u>	<u>5000</u>	<u>0</u>	<u>3500</u>	<u>1500</u>
45.	<u>Gas catrgde</u>	<u>Pcs</u>	<u>0</u>	<u>30</u>	<u>12</u>	<u>8</u>
46.	<u>Glass tubing</u>	<u>Cm</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>
47.	<u>Glycerine</u>	<u>Ltrs</u>	<u>7.2</u>	<u>0</u>	<u>2.5</u>	<u>5.7</u>
48.	<u>Hydrochloric acid</u>	<u>Ltrs</u>	<u>13</u>	<u>5</u>	<u>8</u>	<u>10</u>
49.	<u>Hydroge Perixide</u>	<u>Ltrs</u>	<u>19.5</u>	<u>15</u>	<u>10.5</u>	<u>14</u>
50.	<u>Iron Fillings</u>	<u>Grms</u>	<u>80</u>	<u>500</u>	<u>200</u>	<u>380</u>
51.	<u>Iron Powder</u>	<u>Grms</u>	<u>280</u>	<u>0</u>	<u>0</u>	<u>280</u>
52.	<u>Industial Gloves</u>	<u>Pairs</u>	<u>6</u>	<u>0</u>	<u>4</u>	<u>2</u>
53.	<u>Lablea (Adhe) K26</u>	<u>Pkts</u>	<u>1</u>	<u>10</u>	<u>4</u>	<u>7</u>
54.	<u>Lbles KS38</u>	<u>Pjts</u>	<u>6</u>	<u>0</u>	<u>4</u>	<u>2</u>
55.	<u>Lead Carbonate</u>	<u>Gms</u>	<u>1000</u>	<u>0</u>	<u>0</u>	<u>1000</u>
56.	<u>Lead (II) Nitrate</u>	<u>Grms</u>	<u>850</u>	<u>1000</u>	<u>500</u>	<u>1350</u>
57.	<u>Lithium Metal</u>	<u>Grms</u>	<u>130</u>	<u>0</u>	<u>50</u>	<u>80</u>
58.	<u>Litmus Paper(B)</u>	<u>Pkts</u>	<u>2.5</u>	<u>0</u>	<u>2</u>	<u>0.5</u>
59.	<u>Litmus Paper (R)</u>	<u>Pkts</u>	<u>1.5</u>	<u>0</u>	<u>1</u>	<u>0.5</u>
60.	<u>Electroscope Leaves</u>	<u>Pcs</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
61.	<u>Lables KA2</u>	<u>Pkts</u>	<u>5</u>	<u>0</u>	<u>2</u>	<u>3</u>
62.	<u>Lables KA22</u>	<u>Pkts</u>	<u>0</u>	<u>5</u>	<u>3</u>	<u>2</u>
63.	<u>Lbles K16</u>	<u>Pkts</u>	<u>2.5</u>	<u>0</u>	<u>1</u>	<u>1.5</u>
64.	<u>Magnesium Sulphate</u>	<u>Gms</u>	<u>3500</u>	<u>0</u>	<u>800</u>	<u>2700</u>
65.	<u>Magnesium Ribon</u>	<u>Rolls</u>	<u>4.5</u>	<u>5</u>	<u>4.5</u>	<u>5</u>
66.	<u>Maleic Acid</u>	<u>Gms</u>	<u>920</u>	<u>5000</u>	<u>2920</u>	<u>3000</u>
67.	<u>Manganese (IV) Oxide</u>	<u>Gms</u>	<u>2760</u>	<u>0</u>	<u>1700</u>	<u>1060</u>
68.	<u>Magnesium Sulphate</u>	<u>Gms</u>	<u>4950</u>	<u>0</u>	<u>0</u>	<u>4950</u>
69.	<u>Magnesium Chloride</u>	<u>Grms</u>	<u>3390</u>	<u>0</u>	<u>2390</u>	<u>1000</u>
70.	<u>Methyle Orange Indicator</u>	<u>Grms</u>	<u>570</u>	<u>0</u>	<u>250</u>	<u>320</u>
71.	<u>Methyle orange (Screened)</u>	<u>Grms</u>	<u>310</u>	<u>0</u>	<u>0</u>	<u>310</u>
72.	<u>Methylated Spirit</u>	<u>Lts</u>	<u>4.98</u>	<u>0</u>	<u>0</u>	<u>4.98</u>
73.	<u>Methyle Orange solution</u>	<u>Ltrs</u>	<u>2240</u>	<u>0</u>	<u>0</u>	<u>2240</u>
74.	<u>Magnesium Powder</u>	<u>Grms</u>	<u>1750</u>	<u>0</u>	<u>0</u>	<u>1750</u>
75.	<u>Naphthalein Balss</u>	<u>Gms</u>	<u>2995</u>	<u>0</u>	<u>0</u>	<u>2995</u>
76.	<u>NitriV (V) Acid</u>	<u>Ltrs</u>	<u>1.2</u>	<u>5000</u>	<u>1.6</u>	<u>4.6</u>
77.	<u>Nichrome Wire 0.37mm</u>	<u>Rolls</u>	<u>19</u>	<u>0</u>	<u>0</u>	<u>19</u>
78.	<u>Nichrome wire 32G</u>	<u>Rolls</u>	<u>4</u>	<u>0</u>	<u>1</u>	<u>3</u>
79.	<u>Nichrome wire 28G</u>	<u>Rolls</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>
80.	<u>Oxalic Acid</u>	<u>Gms</u>	<u>4100</u>	<u>5500</u>	<u>5600</u>	<u>4000</u>
81.	<u>Potassium Permanganate</u>	<u>Gms</u>	<u>195</u>	<u>4000</u>	<u>1195</u>	<u>3000</u>
82.	<u>Potassium Nitrate</u>	<u>Gms</u>	<u>1460</u>	<u>0</u>	<u>0</u>	<u>1460</u>
83.	<u>Potassium Dichromate</u>	<u>Grms</u>	<u>420</u>	<u>0</u>	<u>0</u>	<u>420</u>
84.	<u>Phenolphthalein</u>	<u>Grms</u>	<u>23</u>	<u>0</u>	<u>6</u>	<u>17</u>
85.	<u>Potassium metal</u>	<u>Grms</u>	<u>184</u>	<u>0</u>	<u>40</u>	<u>144</u>
86.	<u>Potassium Carbonate</u>	<u>Grms</u>	<u>3400</u>	<u>0</u>	<u>0</u>	<u>3400</u>
87.	<u>Potassium Chlorate</u>	<u>Grms</u>	<u>1901</u>	<u>4000</u>	<u>1904</u>	<u>4000</u>
88.	<u>Potassium Iodide</u>	<u>Grms</u>	<u>3000</u>	<u>1000</u>	<u>1500</u>	<u>2500</u>
89.	<u>Potassium Sulphate</u>	<u>Gms</u>	<u>2200</u>	<u>0</u>	<u>0</u>	<u>2200</u>
90.	<u>Potassium Hydogenarbon</u>	<u>Grms</u>	<u>4000</u>	<u>0</u>	<u>1450</u>	<u>2550</u>

91.	Plasticine	Grms	3080	12500	1050	5000
92.	Potassium Chloride	Grms	80	0	55	25
93.	Potassium Hydrogen pht	Grms	300	0	100	300
94.	Potassium Hydrogen Tar	Grms	200	0	0	200
95.	Sodium Hydrogen Carb	Grms	1460	2000	1460	2000
96.	Sodium Carbonate	Grms	3000	0	500	2500
97.	Sulphuric (V) Acid	Ltrs	7	10	8.32	8680
98.	Sodium Carbonate Deca	Grms	0.57	2000	1000.57	1000
99.	Sodium Hydroxide pellets	Grms	4030	9500	8530	5000
100.	Succinic Acid	Grms	8400	0	2000	6400
101.	Sodium Acetate	Grms	3500	0	2000	2500
102.	Sodium Bromide	Grms	940	0	240	700
103.	Sodium Peroxide	Gms	2500	0	1200	1300
104.	Sodium Thiosulphate	Grms	51940	4000	41940	10000
105.	Sodium Carbonate	Grms	1520	0	640	900
106.	Sodium Sulphate(anhy)	Grms	1530	2000	3530	2000
107.	Sucrose	Grms	2950	0	2050	900
108.	Starch powder	Grms	3400	0	1500	2800
109.	Sanital Solvent	Grms	22000	10000	24000	8000
110.	Sulphur powder	Grms	1975	0	975	1000
111.	Sodium Chloride	Grms	1400	500	1400	500
112.	Sodium Sulphate hepta	Grms	1400	2000	1900	1500
113.	Sodium Peroxide granular	Grms	1000	0	600	400
114.	Tarperntine	Ltrs	400	0	1	3
115.	Universal Indicator	Ltrs	3.2	2	2.2	3
116.	Universal indicator paper	Pkts	3	17	17	3
117.	Visking tubing	Cm	160210	8000	161160	7050
118.	Wax	Grms	1200	0	200	1000
119.	Zinc Chloride	Grms	2720	2000	2170	1500
120.	Zinc Nitrate	Grms	1415	0	515	1095
121.	Zinc Sulphate Hepta	Grms	2590	2000	2730	2000
122.	Zinc carbonate	Gms	4820	0	2000	2800
123.	Zinc Poder	Grms	2110	0	500	2110
124.	Zinc Granules	Grms	720	0	320	400
125.	Candle s	Pcs	0	0	0	0
126.	Copper Chloride	Grms	200	0	70	130
127.	Copper Hydroxide	Grms	300	1000	300	1000
128.	Tartaric Acid	Grms	800	0	0	800
129.	Ferric Sulphate	Grms	1000	0	500	500
130.	Latex Gloves	Pkts	3	4	3	4
131.	Lead (II)Sulphate	Grms	480	1000	980	500
132.	Magnesium Carbonate	Grms	500	1000	500	500
133.	Non Drop Candles	Pcs	0	60	60	00
134.	Lead Shopt	Grms	250	0	0	250
135.	Lead Oxide	Grms	250	500	140	610
136.	Ammonium Chloride	Grms	200	1000	700	500
137.	Cyclo Hexane	Ltrs	2	0	0.8	1.2
138.	Lables K11	Pkts	10	0	4	6
139.	Calcium hydcarbonate	Grms	1000	1000	1000	1000

<u>140.</u>	<u>Magnesium hydrocarbonate</u>	<u>Grms</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>	<u>1000</u>
<u>141.</u>	<u>Egg albumen</u>	<u>Grms</u>	<u>1000</u>	<u>0</u>	<u>5000</u>	<u>500</u>
<u>142.</u>	<u>9v batteries</u>	<u>pcs</u>	<u>30</u>	<u>50</u>	<u>50</u>	<u>30</u>
<u>143.</u>	<u>Lead chloride</u>	<u>Grms</u>	<u>1000</u>	<u>0</u>	<u>500</u>	<u>500</u>
<u>144.</u>	<u>Threads(Cotton</u>	<u>Grms</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>1</u>
<u>145</u>	<u>Phenolphthalein soln</u>	<u>Ltrs</u>	<u>5</u>	<u>0</u>	<u>4</u>	<u>1</u>
<u>146.</u>	<u>DCPIP</u>	<u>Grms</u>	<u>200</u>	<u>0</u>	<u>100</u>	<u>100</u>
<u>147</u>	<u>Citric acid</u>	<u>Grms</u>	<u>500</u>	<u>1500</u>	<u>100</u>	<u>1000</u>
<u>148</u>	<u>Cotton wool</u>	<u>Rolls</u>	<u>2</u>	<u>4</u>	<u>2</u>	<u>2</u>
<u>149.</u>	<u>Copper wire 0.26mm</u>	<u>Rolls</u>	<u>3</u>	<u>2</u>	<u>3</u>	<u>2</u>
<u>150</u>	<u>Bromine water</u>	<u>Ltrs</u>	<u>2000</u>	<u>5000</u>	<u>3000</u>	<u>4000</u>

KARIMA GIRLS HIGH SCHOOL SCIENCE LABORATORY INVENTORY

1st June 2021 to Juneth Dec2022

PERMANENTS

No.	PARTICULAS	OENING BALANCE	PURCHASE	Balance in store	CONDITON	
					Good	Faulty
01.	Labs	8	0	8		
02.	Tables(i) Fixed	9	0	9	All	
	(ii) Moveable	103	3	106	All	
	(iii) Stools	420	150	670		
03.	Taps and sinks	110	10	120	All	
04.	Lockers Fixed	36	0	36	All	
05.	Fume chambers	3	0	3	All	
06.	Batery chargers	1	0	1	All	
07.	Accumulators	5	4	9	All	
08.	Balance (i)Mechanical	1			All	
	(ii)Electronic	6	4	10	All	
09.	Cathod ray electro scope	2	0	2	All	
10.	Cork borerers set	3	0	3	All	
11.	Retord stands	300	100	400	All	
12.	Clamps	300	100	400	All	
13.	Computer Dell	1	0	1	All	
14.	UPS	1	0	1	All	
15.	Induction coils	15	0	15	All	
16.	Magnets (i) Bar	50	0	50	All	

	(ii) U	50	0	50	All	
17.	Telephone model set	2	0	2	All	
18.	Knife edge	250	100	350	All	
19.	Ripple tanks	4	0	3	3	1
20.	Pendulum bob	250	100	350	All	
21.	Mases)i) 20g	210	100	310	All	
	(ii)50g	210	100	310	All	
	(iii)100g	90	100	190	All	
	(iv)200g	210	100	310	All	
22.	Gold leaf Electro scope	15	0	10	10	5
23.	Vandergraph generator	2	0	2	All	
24.	Spirit level	10	0	10	All	
25.	G clamps	10	0	10	All	
26.	Vannier calipers:Analoque	20	0	20	All	
	Digita	0	10	10	All	
27.	Micrometer screw gauge	25	0	25	All	
28.	Spring balance	100	0	80	80	20
29.	Glaas blocks (i) Rectangula	220	0	220	All	
	(ii)Triangula	200	130	330	All	
	(iii)Semi circular	220	0	220	All	
30.	Lenses (i) Concave	200	140	340	All	
	(ii)Convex	200	0	200	All	
31.	Density bottles	10	0	10	All	
32.	Ureca cans	10	0	10	All	

33.	Rules (i) Meter rules	150	0	150	All	
	(ii) Half meter rules	150	100	250	All	
34.	Transformer model	1	0	0		
35.	Gass taps	112	0	112	All	
36.	Distiller	1	0	1	All	
37.	Fire extinguishers	3	0	3	all	
38.	Cupboard	2	0	2	All	
39.	Centrifuge	2	0	2	All	
40.	Soft bords	250	0	250	All	
41.	Pins optical	300	200	500	All	
42.	Voltmeters (i) Analogue	70	0	55	55	15
	(ii)Digital	150	0	150	All	
43.	Ammeters (i) Analogue	60	0	60	60	10
	(ii)Digital	150	30	210	All	
44.	Galvanometers(i) Analogue	50	0	42	8	42
	(ii)Digital	150	0	120	30	120
45.	Milliammeters(Digital)	150	0	120	120	30
46.	Sling	5	0	4	4	1
47.	Mabbles	1000	0	1000	0	0
48.	Trolleys	10	0	10	0	0
49.	Bimetalic strips	5	0	5	0	0
50.	Ray boxes	20	0	20	9	11
51.	Themometers					
	(i)Maximum/minim	3	0	2	1	2
	(ii) General purpose	300	250	550	550	120

52.	Pin hole cameras	10	0	10	All	
53.	Pliers	2	4	6	All	
54.	Tinsnip	1	0	1	0	0
55	Hacksaw	1	0	1	0	0
56.	Huma skeleton(i) Full size	2	0	2	0	0
	(ii)Small	1	0	1	0	0
55.	Bunsen burners	98	0		68	30
56.	Portable burners	30	0	25	25	05
57.	Spirit lamps	15	0	15	0	0
58.	Descicators	5	0	5	0	0
59.	Eectric bell	15	0	10	10	05
60.	Bell jar	10	0	10	0	0
61.	Models(i) Heart	6	0	6		
	(ii)Ear	6	0	6	0	
	(iii)Lung	6	0	6	0	
	(iv) Kidney	6	0	6		
62	Preserved speciments(i)Fish					
	(ii)Cray fish	1	0	1		
63.	Disecting kits	10	0	8	8	2
64.	Pressing board	12	0	12	0	0
65.	Volumetric flask(I) 250ml	250	0	250	0	0
	(ii)500ml	1	0	1	0	0

	(iii)1000	2	0		0	0
	(iv)2000	5			0	0
66.	Gass jars	10	0	10	All	
67.	Water troughs	10	0	8	8	2
68.	Drying tower	2	0	1	1	1
69.	Porcelain boats	20	0	20	0	0
70.	Kipps apparatus	1	0	1	0	0
71.	Beakers glass(i) 50ml	200	160	360		
	(ii)100ml	180	200	380		
	(iii) 250ml	140	400	550		
	(iv)500ml	10	160	170		
	Beakers Plastic(i) 100ml	170	0	170		
	(ii)250	130	0	130		
72.	Reagent bottles	150	0	150		
73.	Pipettes	190	200	390	510	80
74.	Biurettes	201	120	321	221	80
75.	Pipette fillers	206	164	206	348	22
76.	Funnels	150	210	360	All	
77.	Pestle and motor	130	0	130	All	
78.	Crucibles	100	0	100	0	0
79.	Flasks(i) Round bottom	20	0	20	All	
	(ii)Flat bottomed	258	0	258	All	
	(iii)Conical	300	100	400	All	

	(iv) Thermos	10			All	
80.	Clinostat	8	0	8	0	0
81.	Porometers	8	0	8	3	5
82.	Lab trays	30	0	30	0	0
83.	Power pack	2	0	2	0	0
84.	Electric jug	2	0	1	1	1
85.	Spatula Metallic	250	0	250	0	0
86.	Liebig condenser	10	0	10	0	0
87.	Measuring cylinders(Glass) (i)					
	100ml	240	0	240	All	
	(ii)50ml	300			All	
	(iii)10ml	300	0	300	All	
	(Plastic)100ml	250	0	250	All	
88.	Sieves	115	0	115	0	0
89.	Curtains	80	0	80	0	0
90.	Microscopes(i)Student	25	0	25	15	10
	(ii)Binoculars	1	0	1	0	1
	(iii)Laica	3	0	2	2	1
	(iv)Pc	11	0	11	0	0
91.	Buckets (i) 60liters	12	0	12	All	
	(ii)20liters	10	0	10	All	
92.	White tile	250	0	250	All	
93.	Tripod stands	210	0	210	All	

94.	Paper punch	1	0	1		
95.	Test tube holders					
	(i)wood	70	0	70	All	
	(ii)Metalic/wooden	260	0	260	All	
96.	Petri dish	220	0	220	All	
97.	Test Tubes	3000	1500	4500	6000	2500
98.	Boiling tubes	2500	0	200	2000	500
99	Deflaggrating Spoons	60	0	60	All	
100.	Scalpel blade	200	0	200	All	
101.	Glass slides	200	0	200	All	
102.	Smoke cells	10	0	10	All	
103.	Lens holders	140	0	140	All	
104	Digital stop watch	120	0	120	170	50
105	Analogue watches	20	0	0	0	20
106	Plastic rulers	70	0	70	0	
107	Gas cylinders 13kg	6	0	5	5	1
108	Ray boy	15	0	10	10	5
109	9V Batteries (Energizer)	30	0	30	all	
110	Binoculars Microscope	1	0	1	1	
112	Handlens	210	0	210	all	
113	Bottle droppers(Plastic)	600	500	1100	all	
114.	Newtons color disk	4	0	4	All	
115.	Test tube racks(Plastic)	250	50	300		
116.	Bar and gauge apparatus(sets)	5	0	5	all	
117.	Eureka cans	15	0	15	all	

118.	Plane mirrors	50	180	230	All	
119.	Aspirator Bottles	10	0	10	All	
120.	Forceps	60	0	60		
121.	Rubber corks	260			all	
122.	Conecting wires	800			all	
123.	Crocordile clips PKTS	10			ALL	
124	Resistors 100ohms	6000			all	
125.	Magnetic compass	200			all	
126.	Ph charts	190			70	120
127.	Block and tackle double pulley	10			all	
128.	Atomic model set china 60 balls	4			all	
129	Cartesian Divers	15			all	
130	Optical Bench with accessories	10			all	
131.	Watch glass 5cm	150			all	