

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
REPORT
PAPERS LAID

DATE: 02 DEC 2024

DAY:

MONDAY

TABLED
BY:

HON. NAOMI WAGDO, MP

DEPUTY NA SOUTHERN WHIP

CLERK-AT
THE-TABLE:

ESTHER NGINDO

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**ST. STEPHEN'S LWANYA GIRLS'
SECONDARY SCHOOL**

**FOR THE SIX (6) MONTHS PERIOD
ENDED 30 JUNE, 2021**

BUSIA COUNTY



**ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
P.O BOX 305-50400**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR SIX MONTHS PERIOD ENDED
30TH JUNE 2021**

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

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
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ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
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I. 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 located in BUSIA County, Busia Sub-County

The school was registered in 1/1977 under registration number 405300000143 and is currently categorized as an extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1262 numbers of students as at 30th June 2021. It has 05 stream and 39 teachers of which 12 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	KENNETH AKIDE	Chairman	15/5/2019
2	EMILY MOKERA	Secretary – Principal	14/3/2019
3	PIUS BARASA	Member	14/3/2019
4	EVERLINE WALELA	Member	14/3/2019
5	PAULINE ODABA	Member	14/3/2019
6	SIMON OJWANG	Member	14/3/2019
7	DIANA OLENJA	Member	14/3/2019
8	PROF PETER BARASA	Member – Rep CEB	14/3/2019
9	TOM AYIEKO	Member Rep Teachers	14/3/2019
10	FR. MAURICE LANGIRI KENNETH AKIDE ROSELINE BARASA	Members – Sponsor	14/3/2019
11	EVERLINE WALELA PAULINE ODABA SIMON OJWANG	Member – Community	14/3/2019
12	ABERTUS NGWABE ROSELINE OBOYA	Member Special Needs	14/3/2019
13	MARTHA RACHEAL	Rep Students	14/3/2019

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Key School Information and Management (Continued)

The function of the School Board of Management includes:

- 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	KENNETH AKIDE EVERLINE WALELA ALBERTUS NGWABE ROSELINE BARASA EMILY MOKERA	CHAIRPERSON PTA CHAIR MEMBER MEMBER PRINCIPAL	6
2	Audit Committee	PAULINE ODABA SIMON OJWANG ROSELINE MUKALANI	CHAIRPERSON MEMBER MEMBER	
3	Finance, procurement and general purposes Committee	ROSELINE BARASA ALBERTUS NGWABE EVERLINE WALELA ROSELINE OBOYA	CHAIRPERSON MEMBER MEMBER MEMBER	2
4	Academic Committee	PROF BARASA DR. MULEKA DIANA OLENJA SIMON OJWANGA	CHAIRPERSON MEMBER MEMBER MEMBER	2
5	Development Committee	ALBERTUS NGWABE EVERLINE WALELA ROSELINE BARASA EMILY MOKERA	CHAIRPERSON MEMBER MEMBER PRINCIPAL	

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL

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6	Discipline and welfare Committee	PIUS BARASA JOSEPHINE MUKANZI TOM AYIEKO ACC DERRICK KHASEKE	CHAIRPERSON MEMBER MEMBER MEMBER
7	Adhoc Committee (if any during the year)	N/A	

(d) School operation Management

For the financial year ended 30th June 2021 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	EMILY J M MOKERA	203067
2	Deputy Principal-Administration	ESTHER SISHIA WERE	349327
3	Deputy Principal-Academics	NAOMI MOUNDE ISABOKE	351432
4	School Bursar	WILBRODA NAROCHO ONYANGO	ID 22120147

(e) Schools contacts

Post Office Box: 305-50400
Telephone: 0721674221
E-mail: lwanyagirls@yahoo.com
Website: www.lwanyagirls.ac.ke
Facebook:
Twitter:

(f) School Bankers

The following school operated 08 numbers of bank accounts in the following banks:

1. Name of Bank: National Bank of Kenya
Branch: BUSIA
Account Number: 01021036579700
2. Name of Bank: National Bank of Kenya
Branch: BUSIA
Account Number: 01025036579700
3. Name of Bank: National Bank of Kenya

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL

Reports and Financial Statements for Six months' period ended 30th June 2021

Branch: BUSIA
Account Number: 01047036579700
4. Name of Bank: National Bank of Kenya

Branch: BUSIA
Account Number: 01242036579700
5. Name of Bank: National Bank of Kenya

Branch: BUSIA
Account Number: 01242036579701
6. Name of Bank: National Bank of Kenya

Branch: BUSIA
Account Number: 01242036579702
7. Name of Bank: National Bank of Kenya

Branch: BUSIA
Account Number: 01242037197901
8. Name of Bank: Family Bank

Branch: BUSIA
Account Number: 079000025712
9. MPESA Pay Bill No. 570846, attached to 01021036579700 NBK Bank Account

(g) Independent Auditors

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

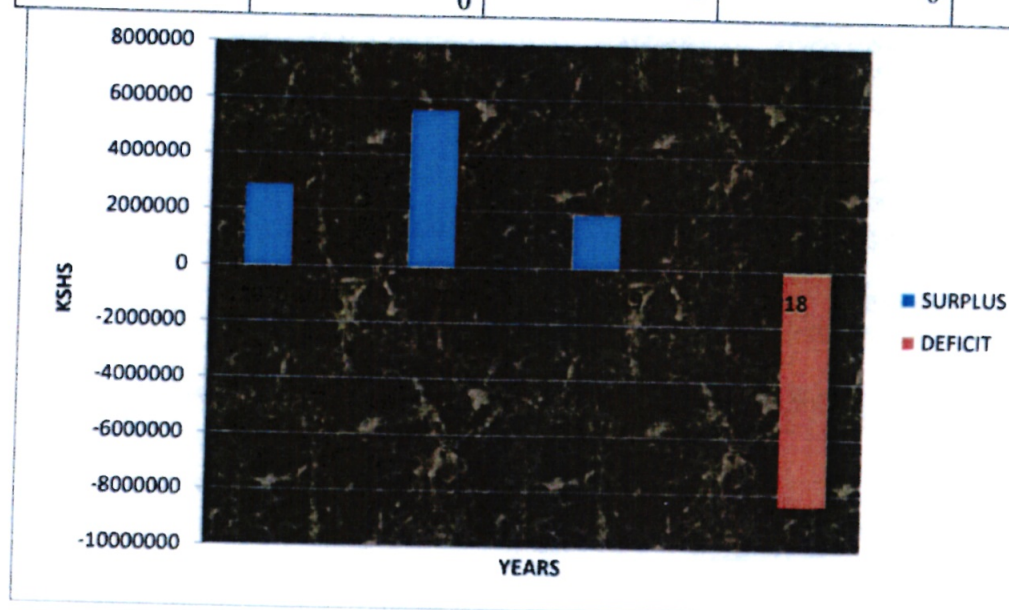
ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

II. 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:

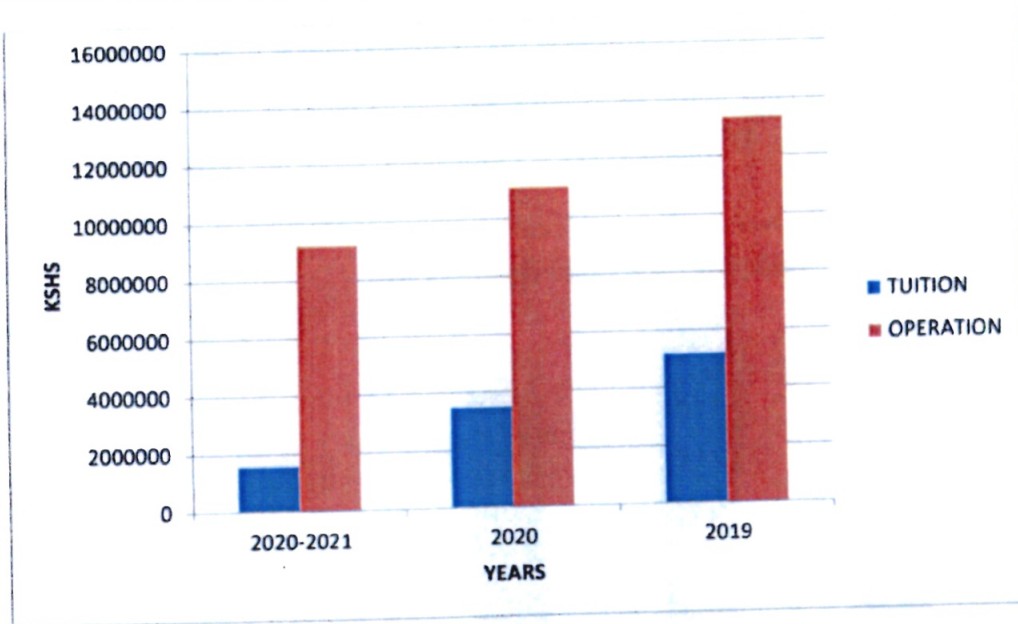
YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.	2018 Ksh.
SURPLUS	2,858,428	5,614,996	1,912,442	0
DEFICIT	0	0	0	(8,388,502)



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

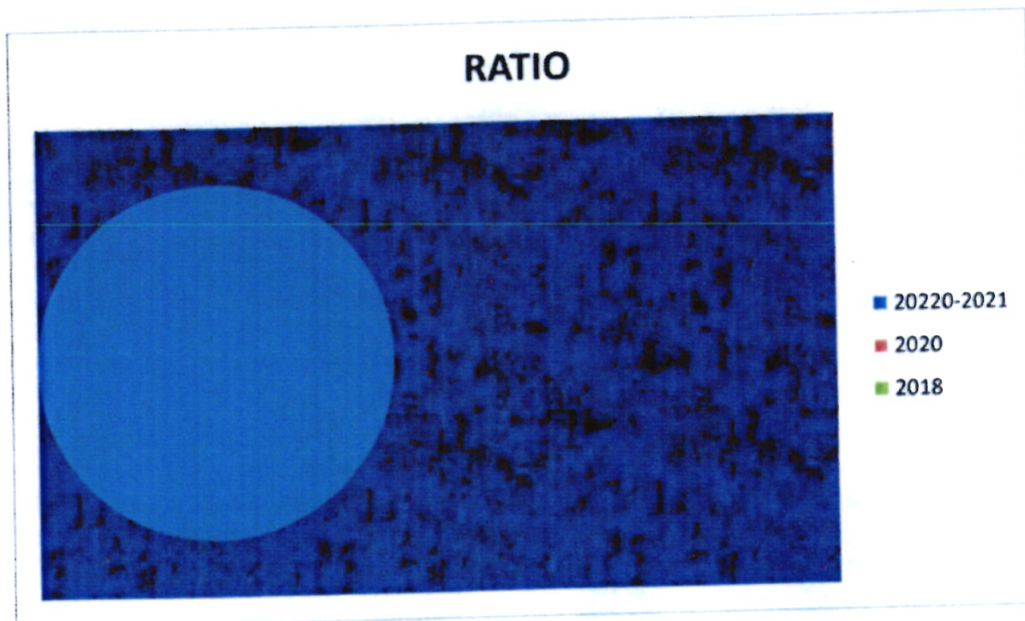
YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
TUITION	1,570,135	3,472,939	5,197,074
OPERATION	9,227,713	11,103,300	13,393,121

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021



- Ratio of capitation grant per student over the last three years

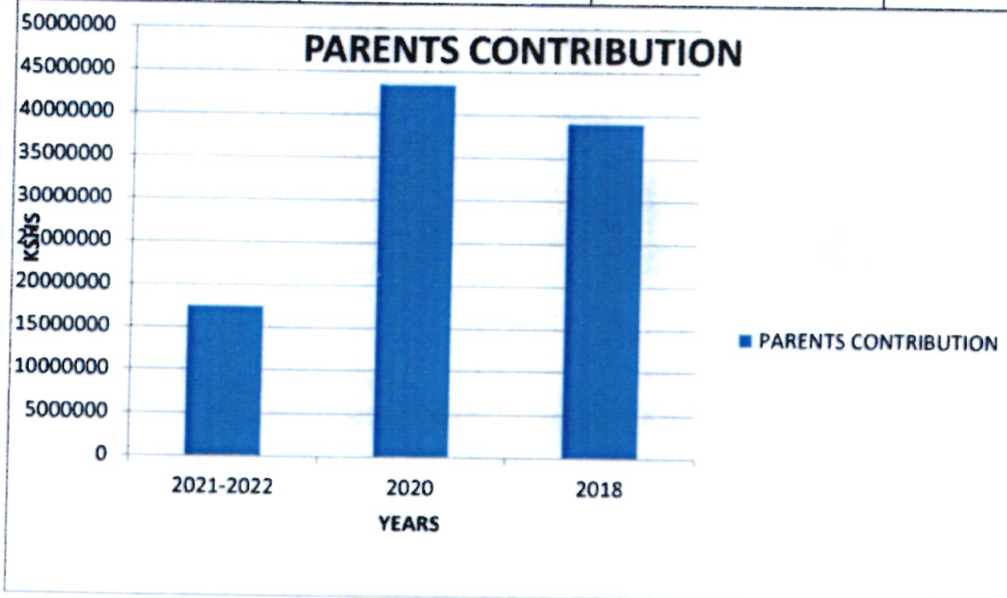
YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
RATIO	1:8575	1:17149	1:21871



ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

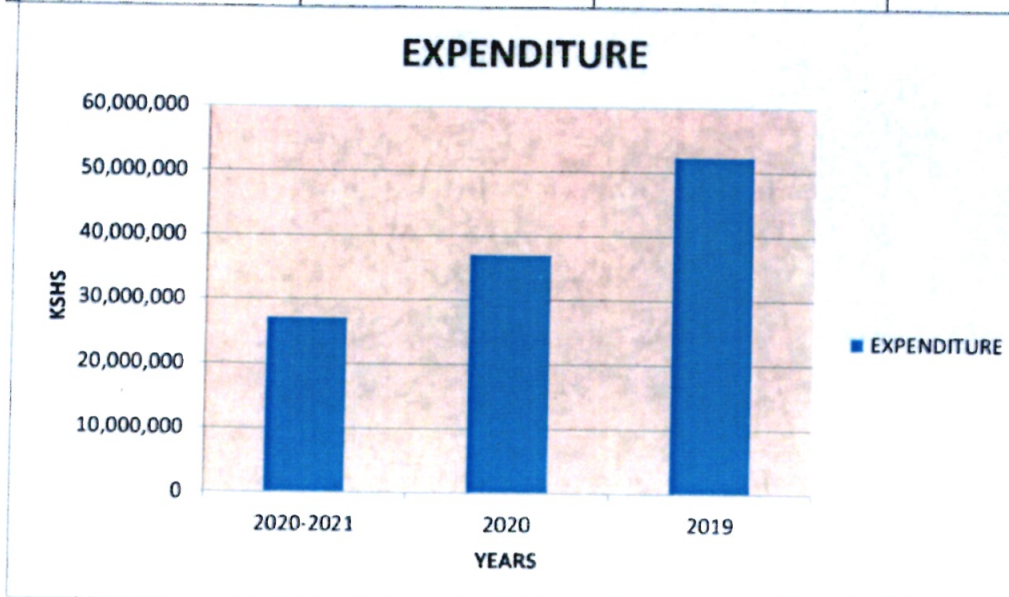
- A three-year overview of growth of other income(s) earned by the school.

YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
PARENTS CONTRIBUTION	17,500,509	43,388,691	39,107,714



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

YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
EXPENDITURE	27,280,777	37,161,765	52,425,645

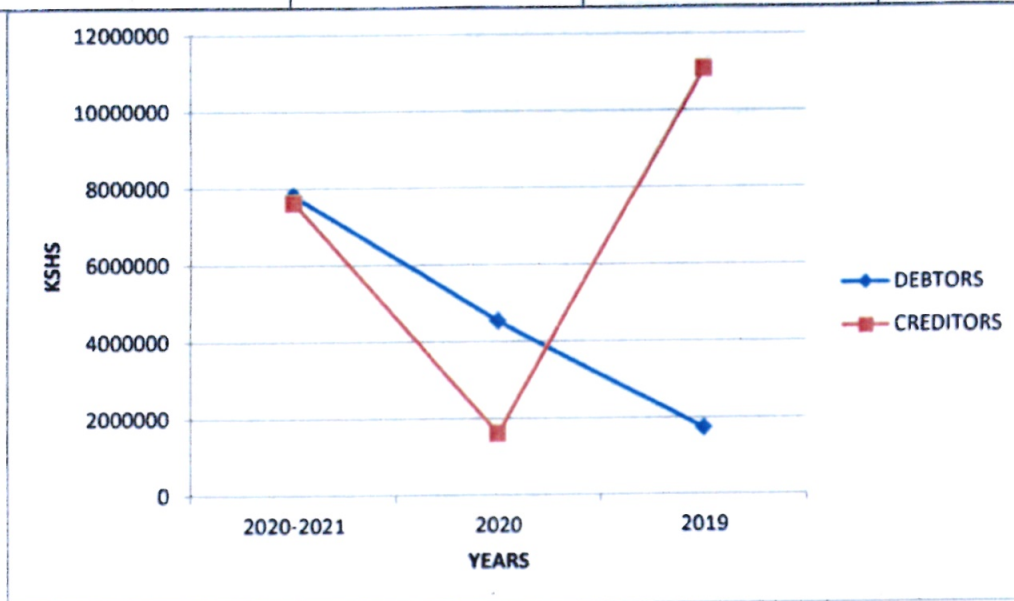


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Unit of measure Ksh.

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

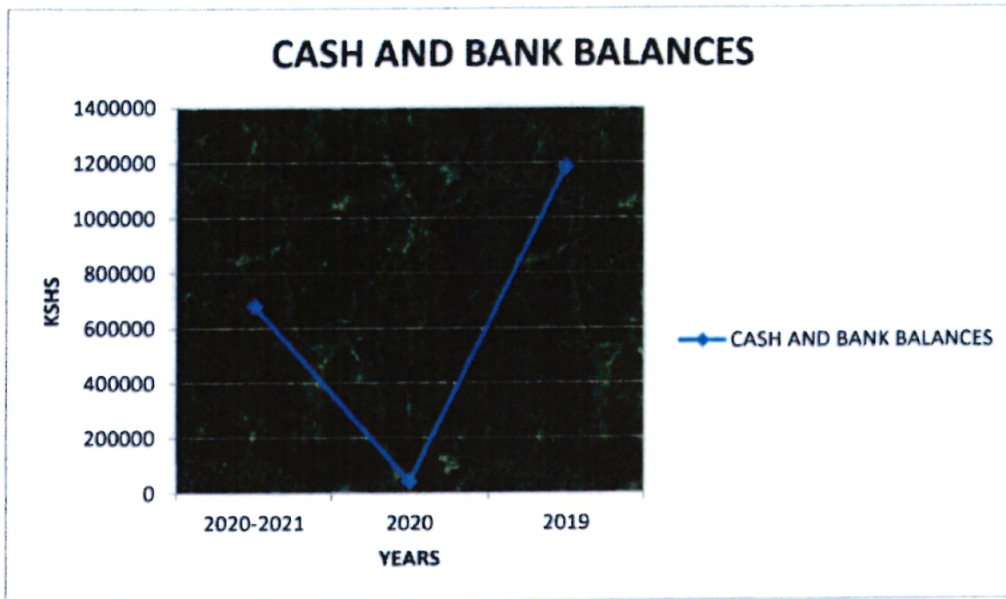
YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
DEBTORS	7,805,134	4,527,805	1,727,709
CREDITORS	7,626,375	1,607,766	11,086,754



- Movement of cash and bank balances over the last three years

YEAR	2020/2021 Ksh.	2020 Ksh.	2019 Ksh.
CASH AND BANK BALANCES	10,677,745	42,067	1,182,847

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021



b) Teacher Student ratio:

<i>Teachers employed by TSC</i>	27
<i>Teachers employed by BOM</i>	12
<i>Teachers retired</i>	00
<i>Teachers posted</i>	03
<i>Teachers Transferred</i>	00
<i>Teachers to student ratio</i>	1:32 students

c) Mean score in the 2021 KCSE:

YEAR	ENTRY	MEAN SCORE	School Target	Comments on improvement
2019	184	5.625	52	Dropped
2020	287	6.196	107	Improved
2021	279	5.837	73	Dropped

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d) Number of Candidates in the 2020-2021 KCSE:

YEAR	CANDIDATES
2019	184
2020	287
2021	279

e) Capacity of the school:

<i>Item</i>	<i>Number of facilities</i>	<i>Number of students</i>	<i>Std capacity of facilities</i>	<i>Actual capacity of facilities</i>	<i>Gaps</i>
DINNING HALL	01	1262	2	01	1
LABORATORY	03	1262	4	03	1
CLASSROOM	23	1262	28	23	5
DORM	20	1262	23	20	3
TOILETS	34	1262	50	34	16
BATHROOMS	40	1262	60	40	20
LIBRARY	01	1262	3	02	1
STAFFROOM UNITS	07	1262	2	01	1

f) Development projects carried out by the school:

YEAR	SOURCE	STATUS	PROJECT	ECONOMIC VALUE OF PROJECT
2021	MOEST MI	ON-GOING	TUITION/LAB BLOCK	EASE CONGESTION
2021	MOEST MI	ON-GOING	ABLUTION BLOCK	EASE CONGESTION
2021	MOEST MI	ON-GOING	TILING OF CLASSROOMS	ENHANCE CLEANLINESS
2021	MOEST MI	ON-GOING	LIBRARY FURNISHING	EASE CONGESTION

.....
School Principal

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 ST. STEPHEN'S LWANYA GIRLS' SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – BUSIA 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 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, 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 St. Stephen's Lwanya Girls' Secondary School – Busia County - set out on pages 1 to 18, which comprise of the

statement of financial assets and liabilities as at 30 June, 2021, and statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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 St. Stephen's Lwanyia Girls' Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the period 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 Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance amounting to Kshs.7,817,134 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit.

In the circumstances, the accuracy and completeness of account receivables balance could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.10,422,793 as disclosed in Notes 8 and 9 to the financial statements. Included in this balance is bank and cash balances of Kshs.10,389,543 and Kshs.33,250 respectively. However, the bank balances were not supported with bank reconciliation statements and the cash-in-hand balance was not supported with board of survey report.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.10,422,793 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the St. Stephen's Lwanyia Girls' 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.42,635,610 and Kshs.29,884,253 respectively resulting into an under-funding of Kshs.12,751,357 or approximately 30% of the budget. However, the School spent an amount of Kshs.27,280,777 against actual receipts of Kshs.29,884,253 resulting in under-utilization of Kshs.2,884,253 or approximately 9% of the receipts.

The under-funding affected the planned activities and may have impacted negatively on the School's performance.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

1. Under-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.1,570,135 and Kshs.9,227,713 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported a total number of nine hundred and thirteen (913), one thousand two hundred and sixty two (1,262) and one thousand two hundred and sixty (1,260) students for first, second and

third terms respectively while the enrolment records provided for review by the School indicated a total number of one thousand two hundred and sixty four (1,264) students for first, second and third terms respectively, resulting to an unexplained variance of three hundred and fifty one (351), two (2) and four (4) students for first, second and third terms respectively. As a result of the variances, the School was under-funded by an amount of Kshs.3,934,964.

In the circumstances, the under-funding may have affected service delivery at the School.

2. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan. This was 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.

3. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amounting to Kshs.9,227,713 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the grants is an amount of Kshs.5,301,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, an amount of Kshs.1,371,250 was transferred to the infrastructure account, leaving a balance of Kshs.3,930,250 as at 30 June, 2021. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that 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.

4. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.29,884,253 and Kshs.27,280,777 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

In the circumstances, Management was in breach of the law

5. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 5 October, 2023 instead of the statutory deadline of 30 September, 2021. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. The financial statements have been audited as a result of a proactive initiative by 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 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 of Conclusion

1. 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) Regulation, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 controls 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

05 September, 2024

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

V. Statement of Receipts and Payments for six months period to 30th June 2021

Description Of Vote Head	Note	2020-2021 Kshs
Receipts		
Capitation grants for tuition	1	1,570,135
Capitation grants for operations	2	9,227,713
School fund income- parents' contributions	3	17,245,557
School fund income- other receipts	4	1,840,849
Proceeds from borrowings		
Total Receipts		29,884,253
Payments		
Payments for tuition	5	1,568,011
Payments for operations	6	8,323,373
Boarding and school fund payments	7	17,389,393
Total Payments		27,280,777
Surplus/Deficit		2,603,476

The school financial statements were approved on 30TH September 2021 and signed by:

.....
K. Akide

Name: KENNETH AKIDE

Chair BOM

Date: 12/06/2021

.....
M. Malinda

Name: MARY M. MALINDA

School Principal/ Secretary to BOM

Date: 12/06/2021

.....
W. Narocho

Name: WILBRODA NAROCHO

Bursar

Date: 12/06/2021

Principal
 ST. STEPHEN'S LWANYA
 SECONDARY SCHOOL
 Sign.....Date.....

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL

Reports and Financial Statements for Six months' period ended 30th June 2021

VI. Statement of Financial Assets and Financial Liabilities for six-month period as at 30th June 2021

Description	Note	2020-2021 Kshs
Financial Assets		
Cash and cash equivalents		
Bank balances	8	10,389,543
Cash balances	9	33,250
Short term investment	10	-
Total cash and cash equivalent		10,422,793
Account's receivables	11	7,817,134
Total financial assets		18,239,927
Financial liabilities		
Account's payables	12	7,626,375
Net financial assets		10,613,552
Represented by		
Accumulated fund b/fwd.	13	8,010,076
Surplus/deficit for the year		2,603,476
Net financial position		10,613,552

The school's financial statements were approved on 30TH September 2021 and signed by:

.....
Name: KENNETH AKIDE

Chair BOM

Date: 12/06/2021

.....
Name: MARY N. WAHAULA
School Principal/ Secretary to
BOM

Date: 12/06/2021

.....
Name: WILBRINA NAROKO

Bursar

Date: 12/06/2021

Principal
ST. STEPHEN'S LWANYA
SECONDARY SCHOOL
Sign.....Date.....

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

VII. Sstatements of Cash Flows for six months Period Ended 30th June 2021

Description	Notes	2020-2021
		Kshs
Operating activities		
Receipts		
Capitation grants for tuition	1	1,570,135
Capitation grants for operations	2	9,227,713
School fund income- parents contributions/ fees	3	17,245,557
School fund income- other receipts	4	1,840,849
Total receipts		29,884,253
Payments		
Payments for tuition	5	1,568,011
Payments for operations	6	8,323,373
Boarding and school fund payments	7	17,389,393
Total payments		27,280,777
Net cash flow from operating activities		2,603,476
Cash flow from investing activities		
Proceeds from sale of assets		-
Acquisition of assets		-
Proceeds from investments		-
Purchase of investments		-
Net cash flows from investing activities		
Cash flow from borrowing activities		2,603,476
Proceeds from borrowings/ loans		-
Repayment of principal borrowings		-
Net cash flow from financing activities		-
Net increase in cash and cash equivalent		2,603,476
Cash and cash equivalent at beginning of the year		7,819,317
Cash and cash equivalent at end of the year		10,422,793

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
 Reports and Financial Statements for Six months' period ended 30th June 2021

VIII. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	2,739,810	-	2,739,810	1,570,135	1,169,675	57%
Chalk						
Bank charges						
Sub total	2,739,810	-	2,739,810	1,570,135	1,169,675	57%
<i>(2) Capitation Grant on Operations</i>						
Personnel emoluments	3,363,000	-	3,363,000	3,537,398	(174,398)	105%
Repairs and maintenance	2,950,000	-	2,950,000	2,871,750	78,250	97%
Local transport / travelling	413,000	-	413,000	700,000	(287,000)	169%
Electricity and water	590,000	-	590,000	1,135,225	(545,225)	192%
Insurance	1,180,000	-	1,180,000	-		
Administration costs	295,000	-	295,000	983,340	(688,340)	333%
Activity	885,000	-	885,000	-	885,000	0%

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
 Reports and Financial Statements for Six months' period ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity						
Sub total	9,676,000	-	9,676,000	9,227,713	448,287	95%
<i>(3) Fees Charged on Parents</i>						
Personnel emoluments	1,947,000	-	1,947,000	564,665	1,382,335	29%
Repairs and maintenance	1,770,000	-	1,770,000	920,545	849,455	52%
Local transport / travelling	2,153,500	-	2,153,500	1,063,246	1,090,254	49%
Electricity and water	2,360,000	-	2,360,000	1,045,855	1,314,145	44%
Fee's recovery	-		-	2,625,168	-	0%
Administration costs	1,681,500	-	1,681,500	825,842	855,658	49%
Activity	147,500	-	147,500	26,940	120,560	18%
Fee on Boarding Equipment and Stores	20,160,300	-	20,160,300	10,173,296	9,987,004	50%
University form				-		
School magazine				-		
Hospital bill				-		
Sub total	30,219,800	-	30,219,800	17,245,557	12,974,243	57%
<i>Other Income</i>						
Rent income				49,500		
Income from farming activities				5,190		
CDF				1,500,559		
ESD				30,600		
Income from Bus Hire				-		

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL

Reports and Financial Statements for Six months' period ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Fee for hire of ground and equipment						
Interest income				-		
CBC MOEST				264,000		
Sub total				1,840,849		
Grand total income	42,635,610	-	42,635,610	29,884,253	12,751,357	70%
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Internal Exams						
Teaching / Learning Materials	2,739,810	-	2,739,810	667,771	2,072,039	24%
Payables				900,000		
Bank charges				240		
Sub total	2,739,810	-	2,739,810	1,568,011	2,072,039	24%
(2) Expenditure For Operations						
Personnel emoluments	3,363,000	-	3,363,000	5,025,045	(1,662,045)	149%
Repairs and maintenance	2,950,000	-	2,950,000	820,680	2,129,320	28%
Local transport / travelling	413,000	-	413,000	264,600	148,400	64%
Electricity and water	590,000	-	590,000	739,540	(149,540)	125%
Insurance	1,180,000	-	1,180,000	298,288		

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
 Reports and Financial Statements for Six months' period ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Administration costs	295,000	-	295,000	658,463	(363,463)	223%
Activity	885,000	-	885,000	101,300	783,700	11%
Payables				415,457		
Bank Charges	-	-	-	-		
Sub total	9,676,000	-	9,676,000	8,323,373	1,352,627	86%
(3) Expenditure For School Fund						
Personnel emoluments	1,947,000	-	1,947,000	856,296	1,090,704	44%
Repairs and maintenance	1,770,000	-	1,770,000	573,605	1,196,395	32%
Local transport / travelling	2,153,500	-	2,153,500	1,342,140	811,360	62%
Electricity and water	2,360,000	-	2,360,000	555,108	1,804,892	24%
Fees recovery	-		-	-		0%
Administration costs	1,681,500	-	1,681,500	1,259,830	421,670	75%
Activity	147,500	-	147,500	250	147,250	0%
cdf				325,000		
Fee on Boarding Equipment and Stores	20,160,300	-	20,160,300	11,719,598	8,440,702	58%
Payables				707,766		
ESD				41,800		
Rent				8000		
sub total	30,219,800	-	30,219,800	17,389,393	12,830,407	58%
Grand total expenditure	42,635,610	-	42,635,610	27,280,777	15,354,833	64%

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

IX. 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 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*.

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.

Significant Accounting Policies (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2021.

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

X. Notes to the Financial Statements

1 Capitation Grant for Tuition

Description	2020-2021
	Kshs
Textbooks And Reference Materials	-
Exercise Books	-
Laboratory Equipment	-
Internal Exams	-
Teaching / Learning Materials	1,570,135
Chalks	-
Exams And Assessment	-
Teachers Guides	-
Total	1,570,135

2 Capitation Grant for Operations

Description	2020-2021
	Kshs
Personnel emoluments	3,537,398
Maintenance and Improvement	2,871,750
Local transport / travelling	700,000
Electricity and water	1,135,225
TIG	-
Administration costs	983,340
Total	9,227,713

3 Parents Contribution/Fees - School Fund Account

Description	2020-2021
	Kshs
Personnel emoluments	564,665
Fee on Boarding Equipment and Stores	10,173,296
Maintenance and Improvement	920,545
Fees arrears recovery	2,625,168
Local transport / travelling	1,063,246
Electricity and water	1,045,855
Administration costs	825,842
Activity	26,940
Total	17,245,557

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2020-2021
	Kshs
Rent Income	40,500
Income From Farming Activities	5,190
ESD	30,600
MOEST CBC	264,000
CDF	1,500,559
Fee For Hire of Ground and Equipment	-
Tender fee	-
Dividends Income	-
Total	1,840,849

5 Payments for Tuition

Description	2020-2021
	Kshs
Teaching / learning materials	667,771
Payable	900,000
Administration Costs	240
Bank Charges	-
Total	1,568,011

6 Payments for Operations

Description	2020-2021
	Kshs
Personnel emoluments	5,025,045
Payables	415,457
Administration Cost	658,463
Maintenance and Improvement	820,680
Local transport / travelling	264,600
Electricity and water	739,540
Activity Expenses	101,300
Insurance	298,288
TOTAL	8,323,373

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

7 Boarding and School Fund Payments

Description	2020-2021
	Kshs
Personnel emoluments	856,296
Maintenance and Improvement	573,605
Local transport / travelling	1,342,140
Electricity and water	555,108
Administration costs	1,259,830
CDF	325,000
Fee on Boarding Equipment and Stores	11,719,598
Activity Expenses	250
ESD	41,800
Payables	707,766
Farm	8,000
TOTAL	17,389,393

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2020-2021
		Kshs
Tuition Account	01025036579700	25,573
Operations Account	01242036579700	2,651,481
School Fund Account/Boarding	01021036579700	1,308,105
CDF account	0790000025712	1,167,740
Savings Account (gratuity)	01242036579701	3,434,707
Saving account (General)	01242036579700	424,604
Saving account (salaries)	01242037197901	307,270
Infrastructural Account	01047036579700	1,070,063
Total		10,389,543

9 Cash In Hand

Description	2020-2021
	Kshs
Tuition Account	-
Operation Account	
School Fund account	33,250
Total	33,250

10 Short Term Investments

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

11 Accounts Receivable

Description	2020-2021
	Kshs
Fees Arrears	7,805,134
Other Non-Fees Receivables	-
Salary advances	6,000
Rent	6,000
Total	7,817,134

Description	2020-2021
	Kshs
Fees Arrears for Current Year	-
Fees Arrears for The Previous Year	3,577,913
Fees Arrears for Prior Periods (Over Two Years)	4,227,221
Total	7,805,134

12 Accounts Payable

Description	2020-2021
	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,900,135
Prepaid Fees	27,604
Refund	27,734
Retention monies	670,902
Total	7,626,375

Description	2020-2021
	Kshs
Trade Creditors for Current Year	6,900,135
Trade Creditors for The Previous Year	-
Trade Creditors for Prior Periods (Over Two Years)	-
Total	6,900,135

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2020-2021	
	Kshs	
Bank Balances		3,583,818
Cash Balances		16,278
Short Term Investments		-
Receivables		12,032,355
Payables		(7,622,375)
Total		8,010,076

Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2020-2021	
	Kshs	
Bank Loan(S)		-
Outstanding Leases		-
Hire Purchase		-
Gratuity And Leave Provision		-
Total		-

15 Biological assets

Description	Numbers	2020-2021	
		Kshs	
Cattle	2		100,000
Sheep's	32		96,000
Trees	50		100,000
Coffee Or Tea Plantation			
Pigs	3		15,000
Total	87		311,000

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Notes to the Financial Statements (Continued)

16 Borrowings

Description	2020-2021
	Kshs
a) Borrowings	-
Borrowing at beginning of the year	-
Borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021
	Kshs
b) Inventory	
Stock/ inventory at beginning of the year	-
Stock/ inventory purchased during the year	19,402,129
Stock/ inventory issued during the year	19,265,068
Balance at end of the year	137,061

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

18 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)
	First time adoption of the financial statements			

----- *Prin* 12/06/2024

Sign and Date
Principal

Principal
ST. STEPHEN'S LWANYA
SECONDARY SCHOOL
 Sign.....Date.....

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. CONSTANCE OUMA	78,000	MAR-21	0	78,000	78,000	
5. LWANYA COMMUNITY WELFARE	799,365	MAR-21	0	799,365	799,365	
6. PIUS WANYAMA	130,000	APRIL-21	0	130,000	130,000	
7. DIANA SANDE	320,000	APRIL-21	0	320,000	320,000	
8. MAXINO VENTURES	400,000	APRIL-21	0	400,000	400,000	
9. EVERLINE AKUMU	78,000	APRIL-21	0	78,000	78,000	
10. RACHEAL WANJALA	78,000	APRIL-21	0	78,000	78,000	
11. FAUSTINE WANDERA	78,000	MAY-21	0	78,000	78,000	
12. MAXIMILLA KHALUMBA	312,000	MAY-21	0	312,000	312,000	
13. CHRISINE OMUSE	240,000	MAY-21	0	240,000	240,000	
14. JANE NAGAFWA	78,000	MAY-21	0	78,000	78,000	

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL

Reports and Financial Statements for Six months' period ended 30th June 2021

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
15. GREAT STRIDES	252,000	MAY-21	0	252,000	252,000	
16. FLORENCE UNGUKU	280,000	MAY-21	0	280,000	280,000	
17. MICHEAL AKUCHA	123,880	MAY-21	0	123,880	123,880	
18. ALPHONCE OLUMASAI	59,660	MAY-21	0	59,660	59,660	
19. MICHEAL AKUCHA	163,960	JUNE-21	0	163,960	163,960	
20. ALPHONCE OLUMASAI	227,540	JUNE-21	0	227,540	227,540	
21. GODFREY RAMOYA	4,560	JUNE-21	0	4,560	4,560	
22. MATHEW SIAMA	4,500	JUNE-21	0	4,500	4,500	
23. SILAS JUMA	4,500	JUNE-21	0	4,500	4,500	
24. JANE EGESSA	3,000	JUNE-21	0	3,000	3,000	
25. MILDRED OGOLLA	4,320	JUNE-21	0	4,320	4,320	
26. ALPHONCE WANYAMA	3,000	JUNE-21	0	3,000	3,000	
27. MALYCHANJA ENTERPRISE	450,000	JUNE-21	0	450,000	450,000	
28. LEIMA CEREALS	321,000	JUNE-21	0	321,000	321,000	
29. FLORENCE ADHIAMBO	3,000	JUNE-21	0	3,000	3,000	
31. VALENTINE NYONGESA	30,395	JUNE-21	0	30,395	30,395	
32. DANIEL OLAKA	5,010	JUNE-21	0	5,010	5,010	
33. MARGARET MUSEMBE	280,000	JUNE-21	0	280,000	280,000	
34. REFUNDS	201,690	JUNE-21	0	201,690	201,690	
35. NATIONAL PRINTING PRESS	279,000	JUNE-21	0	279,000	279,000	
36. RD ENTERPRISE	168,555	JUNE-21	0	168,555	168,555	

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
37. JEVANTEX ENTERPRISE	140,000	JUNE-21	0	140,000	140,000	
38. GICATECH ENTERPRISE	79,700	JUNE-21	0	79,700	79,700	
39. TOP-PHICS ART & SIGNS	683,760	JUNE-21	0	683,760	683,760	
40. KRISHA BOOK SHOP	328,740	JUNE-21	0	328,740	328,740	
41. EVEMINDANYA ENTERPRISE	487,000	JUNE-21	0	487,000	487,000	
Sub-Total	6,900,135	JUNE-21	0	6,900,135	6,900,135	
Supply Of Services						
Sub-Total						
Grand Total	6,900,135	JUNE-21	0	6,900,135	6,900,135	

ST. STEPHEN'S LWANYA GIRLS SECONDARY SCHOOL
Reports and Financial Statements for Six months' period ended 30th June 2021

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	1977	LWANYA	7,600,000	0	0	7,600,000
Land 2	N/A					
Buildings And Structures	1977-2021	LWANYA	218,930,000	0	0	218,930,000
Motor Vehicles	2002	LWANYA	1,800,000	0	0	1,800,000
Office Equipment, Furniture and Fittings	2000-2021	LWANYA	16,348,736	0	0	16,348,736
ICT Equipment, And Other ICT Assets	2005-2021	LWANYA	2,157,000	0	0	2,157,000
Tools And Apparatus	2005-2021	LWANYA	792,957	0	0	792,957
Textbooks	2000-2021	LWANYA	9,559,248	0	0	9,559,248
Other machinery and equipment	2005-2007	LWANYA	3,707,000	0	0	3,707,000
Heritage and cultural assets	1977-2021	LWANYA	311,000	0	0	311,000
Intangible Assets- Soft Ware	2021	LWANYA	360,000	0	0	360,000
Total		LWANYA	261,565,941	0	0	261,565,941

N.B ASSET VALUATION WAS DONE ON LAND & BUILDINGS THE REST ARE BASED ON ESTIMATES.