

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: 12 NOV 2024

DAY:

TUESDAY

TABLED  
BY:

MR. KIMANI ICHUNG'WATH

MAJORITY LEADER

OF CLERK-AT  
THE-TABLE:

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MWALE

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**ST. FRANCIS RANG'ALA GIRLS  
HIGH SCHOOL**

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

**SIAYA COUNTY**



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*ST FRANCIS RANGALA GIRLS HIGH SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> June 2021**

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



**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

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**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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**1. ACRONYMS AND GLOSSARY OF TERMS**

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

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
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**2 KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a). Background information**

**St. Francis Rangala Girls High School** is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Siaya County, Ugunja Sub-County.

The school was registered on **2015** under registration number **41S30000409** and is currently categorized as Extra County, Public school, established, owned or operated by the Government

The school is a Girls Boarding school and has **2520** students as at **30th June 2021**. It has 9 streams and 79 teachers of which **46** is employed by the School Board of Management.

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

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

<b>Ref.</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Dr. Lilian Akoth Odero	Chairman	26/10/2018
2	Mrs. Susan Anne Owino	Secretary/Principal	26/10/2018
3	Mr. Sylvester W. Odhiambo	Member	26/10/2018
4	Mr. John O. Gowa	Member	26/10/2018
5	Mr. Joseph O Odipo	Member	26/10/2018
6	Mr. Felix G Odhiambo	Member	26/10/2018
7	Mr. Philemon Rajula	Member	26/10/2018
8	Ms. Hellen Ajwalah	Member	26/10/2018
9	Mrs. Rozillah A. Isalambo	Member	26/10/2018
10	Mr. Agunda Ochanda	Member	26/10/2018
11	Mr. Jectone Omamo	Member	26/10/2018
12	Mr. Dan Ngage	Member	26/10/2018
13	Ms. Grace Dondo	Member	26/10/2018
14	Mr. Vincent O. Otieno	Member	26/10/2018
15	Ms. Carolyne A Odongo	Member	26/10/2018
16	Ms. Betty Akoth Asunah	Member	26/10/2018
17	Mr. Fredrick S. Owako	Member	26/10/2018
18	Colleta Omondi	Member	26/10/2018

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**2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

- 1 Promote the best interest of the school and ensure its development
- 2 Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- 3 Ensure and assure the provision of proper and adequate facilities of the school
- 4 Manage the school's affairs in accordance with the rules and regulations governing occupational safety and health.
- 5 Advise the County Education Board on the staffing needs of th school
- 6 Determine cases of pupils discipline and make reports to the CEB
- 7 Prepare comprehensive termly report on all arears on its mandate and submit the report to the CEB
- 8 Administer and manage the resources of the school
- 9 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 paragraph 21 and 23 of the Basic Education Act, 2013.

© **Committees of the Board**

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the years
1	<b>Executive Committee</b>	Dr. Lilian A. Odero	Chairman	4 out of 4
		Mr. John O. Gowa	Member	4 out of 4
		Ms. Hellen A. Ajwala	Member	4 out of 4
		Mrs. Susan A. Owino	Secretary	4 out of 4
2	<b>Audit Committee</b>	Mr. Fredrick S. Owako	Chairman	4 out of 4
		Mr. Jectone O. Ogola	Member	4 out of 4
		Mrs. Susan A. Owino	Secretary	4 out of 4
		Mrs. Betty A. Asunah	Member	4 out of 4
		Mrs. Carolyne Odongo	Member	4 out of 4
		Mr. Bonface E. Otula	Member	4 out of 4
3	<b>Finance, Procurement and gneral purposes committee</b>	Mr. Agunda Ochanda	Chairman	4 out of 4
		Mrs. Susan A. Owino	Secretary	4 out of 4
		Mr. Jectone O. Ogala	Member	4 out of 4
		Mr. Vincent O. Otieno	Member	4 out of 4

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
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**2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

<b>4</b>	<b>Academic Committee</b>	Mr. Vincent O Otieno	Chairman	4 out of 4
		Mrs. Susan A Owino	Secteryary	4 out of 4
		Mr.Jectone O.Ogola	Member	4 out of 4
		Mr. Joseph O. Odipo	Member	4 out of 4
		Mr. Philemon Rajula	Member	4 out of 4
		Mrs.Rozillah A Isalambo	Member	4 out of 4
<b>5</b>	<b>Development Committee &amp; SIC Committee</b>	Mr.John O Gowa	Chairman	4 out of 4
		Ms.Carolyne Odongo	Secretary	4 out of 4
		Dr. Lilian A. Owino	Member	4 out of 4
		Mrs.Susan A Owino	Member	4 out of 4
		Ms. Hellen A, Ajwalah	Member	4 out of 4
		Mr. Jectone Omamo Ogola	Member	4 out of 4
		Mr. Bonface E Otula	Member	4 out of 4
<b>6</b>	<b>Discipline and Welfare Committee</b>	N/A	Chairman	4 out of 4
			Member	4 out of 4
			Member	4 out of 4
			Member	4 out of 4
			Member	4 out of 4
			Member	4 out of 4
<b>7</b>	<b>Adhoc Committee (If any during the year)</b>	N/A		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	Mrs. Susan Anne Owino	335504
2	Deputy Principal	Mrs. Carolyne A. Odongo	423279
3	Finance Officer	Mr. Vitalis O Okwiri	22484953



**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
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**2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

<b>e School contacts</b>	0728987010
<b>Post Office Box</b>	: Private Bag -40606, Ugunja
<b>Telephone</b>	: 0728987010/0736490943
<b>E-mail</b>	: <a href="mailto:rangalagirlshighschool@yahoo.com">rangalagirlshighschool@yahoo.com</a>
<b>Website</b>	:
<b>Facebook</b>	: N/A
<b>Twitter</b>	: N/A

**(f) School Bankers**

The school operated the following 5 bank accounts:

- 1 Name of Bank : KCB  
Branch : Ugunja  
Account Number: 1108392520
- 2 Name of Bank : KCB  
Branch : Ugunja  
Account Number: 1108388442
- 3 Name of Bank : KCB  
Branch : Ugunja  
Account Number: 1106967429
- 4 Name of Bank : KCB  
Branch : Ugunja  
Account Number: 1273474775
- 5 Name of Bank : KCB  
Branch : Siaya  
Account Number : 11471559149

**(g) Independent Auditors**

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

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
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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**

	2021	2020	2019
<b>Surplus/Deficit</b>	6,831,734.66	(2,155,815.98)	(6,021,392.93)
<b>Capitation grants from MOE</b>			
Tuition	2,912,280.75	3,925,700.00	6,802,259.36
Operations	13,679,558.00	30,471,425.00	31,256,510.80
Infrastructure	5,450,000.00	14,989,400.00	-
<b>Total Capitation Grants received</b>	<b>22,041,838.75</b>	<b>49,386,525.00</b>	<b>38,058,770.16</b>
<b>Other Funds Received</b>			
School Fund	34,896,259.75	36,624,947.00	31,256,510.80
<b>Total Other Funds Received</b>	<b>34,896,259.75</b>	<b>36,624,947.00</b>	<b>31,256,510.80</b>
<b>Total Funds received</b>	<b>56,938,098.50</b>	<b>86,011,472.00</b>	<b>69,315,280.96</b>
<b>Ratio of Capitation grants/student</b>			
<b>Sudent enrolment</b>	2557	2208	2136
Tuition	1,138.9	1,777.9	3,184.6
Operations	5,349.8	13,800.5	14,633.2
Infrastructure	2,131.4	6,788.7	-
School Fund	13,647.3	16,587.4	14,633.2
<b>Movement of Debtors</b>	53,063,534.41	53,742,134.41	53,714,629.09
<b>Movement of Creditors</b>	8,077,684.00	10,975,635.00	10,260,994.55
<b>Movement of Cash Balances</b>	56,430.00	-	4,000.00
<b>Movement of Bank Balances</b>	7,835,202.41	3,279,248.75	4,743,929.60

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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**3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)**

**(b) Teacher Student Ratio**

	No. of Teachers
<b>Teacher student ratio</b>	102:2557
No. of teachers posted to the school during the year	
No. of teachers transferred/retired during the year	0
No. of teachers employed by TSC during the year	0
No. of teachers employed by BOM during the year	0
<b>Teachers per Subject:</b>	
English/ Literature	10
CRE/History	3
Chemistry/Maths	7
Maths/Busines Studies	1
CRE/Geography	0
Kiswahili/CRE	2
Physics/Maths	2
Kiswahili/History	5
Music/CRE	0
Computer Studies/Physics	1
English/Arts	1
Geography/Business Studies	2
Biology/History	2
Agriculture/Biology	5
Geography/History	0
French/Kiswahili	0
Home Science	1

**© Mean Score in the 2020 KCSE**

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Z	MEAN GRADE
2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**UNIVERSITY TRANSITION DATA**

YEAR	NO. OF STUDENTS THAT MET UNIVERSITY REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2018	0	0	0.00%
2019	0	0	0.00%

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**3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)**

**(d) Number of candidates in the 2021 KCSE**

Year	No. of candidates
2021	512
2020	0
2019	0

**(e) Capacity of the school**

	Number
Student population	2557
Dormitories	7
Classrooms	34
Toilets	62
Bathrooms	0
Library	1
Computer Lab	2
Dining Hall	0
Laboratories	4

**(f) Development projects carried out by the school**

The following development projects were undertaken in year 2021

Project	Source of funds	Status
Laboratory Complex	MOE Funds	Ongoing
Repair of Buildings	MOE/GOK	Ongoing
Purchase of Chairs & Desks	Parents	Complete
Tiling of Classroom floors	MOE/GOK	Complete

Sign.....

School Principal

**ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG - UGUNJA**

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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**4 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**



Section 81 (1) of the Public Finance Management Act, 2012 requires that at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81(3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.


The Board of Management of **St. Francis Rangala Girls High 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 school's transactions during the financial year ended 30th June, 2021 and of the school's financial position as at that date.

Name : **LILIAN A. ODERO**  
Designation: Chairman, School Board of Management

Sign :   
Date : 01/07/2021 

Name : **SUSAN A. DWINO**  
Designation: School Principal & Secretary to Board of Management

Sign :   
Date : 01/07/2021

ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG - UGUNJA

Name : **OKWIRI O VITALIS**  
Designation: Finance Officer

Sign :   
Date : 01/07/2021

BURSAR'S OFFICE  
ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG

# REPUBLIC OF KENYA



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E-mail: 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. FRANCIS RANG'ALA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – SIAYA COUNTY

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### PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and overall 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. Francis Rang'ala Girls High School – Siaya County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the 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. Francis Rang'ala Girls High School – Siaya County as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1. Accounts Receivables**

#### **1.1. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.53,063,534 which includes balances of Kshs.50,180,489 and Kshs.2,883,045 in respect of fee arrears and other non-fee receivables respectively and as disclosed in Note 12 to the financial statements. However, the supporting schedule with students details and dates the fees arrears were incurred were not provided for audit. Further, non-fees receivables balance of Kshs.2,883,045 were in respect of school various bank account balances which were not supported. The Management did not prepare an ageing analysis to assess the status of outstanding fees owed to the School by students and the length of time they had remained outstanding.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.53,063,534 could not be confirmed.

#### **1.2. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.50,180,489 in respect of fees arrears as disclosed in Note 12 to the financial statements. However, included in the balance are receivables amounting to Kshs.27,891,207 which had been outstanding for more two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balances of Kshs.27,891,207 could not be confirmed.

### **2. Authenticity of Accounts Payables**

#### **2.1. Unsupported Accounts Payable**

The statements of financial assets and liabilities reflects accounts payable balance of Kshs.8,077,684 which includes balances of Kshs.8,001,484 and Kshs.76,200 in respect of trade creditors and other creditors respectively and as disclosed in Note 13 to the

financial statements. However, the supporting documents including ledger schedule with detailed list of the suppliers, invoices, delivery notes, local service or local purchase order numbers, interim or completion certificates for the works done, issues and receipts vouchers and the dates when the bills were incurred to confirm the validity of the payables.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.8,077,684 could not be confirmed.

### **3. Cash and Cash Equivalents Balance**

#### **3.1. Undisclosed and Unsupported Bank Balances**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.7,891,632 which includes balances of Kshs.7,835,202 and Kshs.56,430 in respect of bank balance and cash in hand respectively and as disclosed in Notes 10 and 11 to the financial statements. However, the bank balance of Kshs.7,835,202 were in respect of four (4) bank accounts which were not supported with certificate of bank balances. Further, the bank balance excluded four (4) accounts balances held in local banks with cumulative bank balances of Kshs.3,613,707 were not disclosed in the financial statements. The cash books, certificate of bank balances, bank reconciliation statements in respect of the four bank accounts, together with Board of Cash Survey Report were not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 7,891,632 could not be confirmed.

### **4. Undisclosed Personnel Emoluments Expenditure**

The statement of receipts and payments reflects payments for operations and boarding school funds amounts of Kshs.10,270,917 and Kshs.32,906,569 as disclosed in Notes 7 and 8 respectively. However, it was observed that the respective Notes reflects Nil balanced for personnel emoluments.

In the circumstances, the accuracy and completeness Nil balance in respect of personnel emoluments could not be confirmed

### **4. Unsupported Parents Contribution/Fees-School Fund Account**

The statement of receipts and payments reflects an amount of Kshs.34,896,260 in respect of parent's contributions/fees-school fund account and as disclosed in Note 3 to the financial statements. However, supporting schedules including student fee receipts statements and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of parent's contributions/fees-school fund account of an amount of Kshs.34,896,260 could not be confirmed.



## 5. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects an amount of Kshs.32,906,569 in respect of boarding and school fund payments and as disclosed in Note 8 to the financial statements. However, supporting documents including expenditure schedules and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of boarding and school fund payments of an amount of Kshs.32,906,569 could not be confirmed.

## 5. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies in the amounts and balances;

### 5.1. Unsupported Comparative Balances

The statement of receipts and payments reflects cumulative comparative receipts and payments amounting to Kshs.86,011,472 and Kshs.88,167,288 respectively. Additionally, the statement of financial assets and financial liabilities reflects comparative net financial assets balance of Kshs.46,045,748. Audit review noted that the comparative balances were as at 30 December, 2020. However, no disclosure was made in the financial statements that the comparative information was not comparable due to a shorter period of six (6) months covered by the current financial period as a result of the adoption of IPSAS for schools and the change from implementing the government fiscal year instead of calendar year for schools. This was contrary to Paragraphs 5.3 and 5.4 of Guidelines on implementation of International Public Sector Accounting Standards (IPSAS) by Public Secondary Schools in Kenya of 20 August, 2021. Further, the financial records for the previous reporting period, 01 January to 31 December, 2020 were not presented for audit confirmation.

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

### 5.2. Variances Between the Financial Statements and Trial Balance

The financial statements presented for audit reflects nine (9) items which were at variance with those reflected in the trial balance as detailed below;

Item Description	Financial Statements Amount (Kshs.)	Trial Balance Amount (Kshs.)	Variance (Kshs.)
<b>Receipts</b>			
Capitation Grants for Operations	13,679,558	16,229,278	(2,549,720)
School Fund Account - Parents Contributions	34,896,260	-	34,896,260
<b>Payments</b>			
Payments for Tuition	2,046,721	2,127,632	(80,911)
Payments for Operations	10,270,917	16,394,863	(6,123,946)
Boarding and School Fund Payments	32,906,569	-	32,906,569

Item Description	Financial Statements Amount (Kshs.)	Trial Balance Amount (Kshs.)	Variance (Kshs.)
<b>Assets</b>			
Bank Balances	7,835,202	7,891,508	(56,306)
Accounts Receivables	53,063,534	-	53,063,534
<b>Liabilities</b>			
Accounts Payables	8,077,684	7,083,113	994,571
<b>Capital and Reserves</b>			
Bank Balance Brought Forward	3,279,249	-	3,279,249

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

### 5.3. Variances Between Financial Statements and Supporting Schedules

The audit revealed four (4) items with variances between the financial statements and supporting schedules as detailed below;

Item Description	Note	Financial Statements Amount (Kshs.)	Supporting Schedule Amount (Kshs.)	Variance (Kshs.)
<b>Receipts</b>				
Capitation Grants for Tuition	1	2,912,281	2,892,664	19,617
Capitation Grants for Operations	2	13,679,558	18,117,957	4,438,399
Payments for Tuition	6	2,046,721	3,628,586	(1,581,865)
Payments for Operations	7	10,270,917	15,650,855	(5,379,938)

In the circumstance, the accuracy and completeness of the financial statements as presented could not be confirmed and the resultant variances have not been explained or reconciled.

### 5.4. Statement of Cash Flows

The statement of cash flows reflects balance of Kshs.7,891,632 in respect of cash and cash equivalents prepared through indirect method of presentation of the cash flow statements. However, the cash flow statement did not present a reconciliation from profit to cashflows by adjusting surplus or deficit from non-operating and non-cash transactions and for changes in working capital. This was contrary to Section 4.3.3 of the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021.

In the circumstances the accuracy and completeness of the cash and cash equivalents balance of Kshs.7,891,632 could not be confirmed.

## **5.5. Statement of Budgeted Versus Actual Amounts**

The statement of budgeted versus actual amounts reflects final income budget and actual on a comparable basis of Kshs.155,570,370 and Kshs.51,488,098 respectively resulting to underfunding of an amount of Kshs.104,082,271. The statement also reflects final expenditure budget and actual on a comparable basis of Kshs.155,570,370 and Kshs.54,969,605 respectively resulting to under expenditure of Kshs.100,600,765. However, review of the statement revealed that the actual receipts and expenditure on a comparable basis were at variance with amounts in the statements of receipts and payments of Kshs.56,938,098 and Kshs.50,106,363 resulting to unexplained and unreconciled variance of Kshs.5,450,000 and Kshs.4,863,242 respectively.

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

## **6. Inconsistencies in the Presentation of Financial Statements**

Review of annual reports and financial statements for the year ended 30 June, 2021 revealed the following errors:

- i. The Table of contents indicates page numbers (iv), (v) and (vi) that do not align to the actual pages of the annual reports and financial statements.
- ii. The statement of cash flows Notes to the financial statements was not consistent to the actual notes.
- iii. The background information at pages (iii) indicates enrolment population of 2520 students which was at variance with the student population of 2557 on page ix resulting to unexplained and unreconciled number of 37 students.

In the circumstances, the financial statements were not compliant with the format prescribed in the Annual Financial Reporting template issued by the Public Sector Accounting Standards Board.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.155,570,370 and Kshs.51,488,098 resulting to underfunding of an amount of Kshs.104,082,271 or 67 % of the budget. However, the

School spent an amount of Kshs.54,969,605 against actual receipts of Kshs.51,488,098 resulting to an over expenditure of Kshs.3,481,507 or 2 % of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public and over spending above the approved budget results to unauthorized expenditure.

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 for Conclusion**

#### **1. Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)**

The statement of receipts and payments payment for operations of an amount of Kshs.10,270,917 which includes an amount of Kshs.312,000 that the School transferred to Kenya Secondary Schools Heads Association in respect of co-curriculum activities. 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.312,000 could not be confirmed.

#### **2. Under Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure of amounts of Kshs.2,912,281 and Kshs.13,679,558 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of two thousand two hundred and eighteen (2,218) students while the enrolment records provided by the School indicated a total number of two thousand five hundred and twenty (2,520) students, resulting to an unexplained variance of two hundred and ninety-nine (302) students. As a result of the variances, the School was under-funded by an amount of Kshs.1,397,958.

In the circumstances, the under-funding of the School may have affected service delivery to the schools and value for money could not be confirmed.

### **3. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.16,591,839 and as disclosed in Notes 1 and 2 to the financial statements. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2020/2021, NEMIS reflected of two thousand two hundred and eighteen (2,218) students while records from the County Director of Education had two thousand five hundred and twenty (2,520) students, resulting to an under-funding of the School by an amount of Kshs.1,397,958. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 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, underfunding of the School may have affected service delivery to the students.

### **4. Excess Supply of Books**

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed eight thousand six hundred and eight (8,608) books to the School while only seven thousand three hundred and twenty-four (7,324) books were issued to the students, resulting to an unexplained excess text books of one thousand two hundred and eighty-four (1,284) books in the School store.

In the circumstances, value for money on the excess text books of one thousand two hundred and eighty-four (1,284) books could not be confirmed.

### **5. Failure to Prepare School Improvement Plan**

During the year/period 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. Further, physical verification of the dormitories within the School revealed that they were overcrowded and therefore do not meet the requirements of Regulation 83(k) which requires the space between beds to be at least 1.2 meters for institutions with boarding facilities

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

## **6. Lack of Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.56,938,098 and Kshs.50,106,363 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.

## **7. Non-Collection of Rental Income from Staff Houses**

The statement of receipts and payments reflects parents contributions/fees of an amount of Kshs.34,896,260 which includes Nil balance in respect of rental and service charge and as disclosed in Note 3 to the financial statements. Review of the School's housing inventory revealed that the School had forty-seven (47) staff houses with monthly rental income of Kshs.47,400 or an annual rent potential of Kshs.568,800 at full occupancy level. However, despite the full occupancy, there was no rent collection from the staff houses during the period under review. Further, the tenancy agreements relating to the occupancy of the houses and supporting documents including payroll deductions or receipts on payments by respective staff were not provided for audit review. This implied that there was no evidence of any concerted efforts having been made by Management to enforce the collections or recover the outstanding amount from the respective tenants as provided for under Regulation 64(1) (b) of Public Finance Management (National Government) Regulations, 2015.

In the circumstances, accuracy and completeness of Nil balance in respect of rental income and bakery could not be confirmed and the Management was in breach of the law.

## **8. Failure to Maintain Complete Fixed Asset Register**

Review of annex 2 to the financial statements in respect to summary of fixed assets register of a recalculated balance of Kshs.544,820,389. However, the fixed assets register provided for audit review did not include classes of assets separately, date of purchase, supplier, and location of the assets. Further, the ownership documents for the parcel of land LR. No. South Ugenya/Rang'ala/763 on which the School stands was not provided for audit verification thereby exposing the School to land disputes which may arise. This was contrary to Regulations 143 (1)(2) of the of the Public Finance Management (National Government) Regulations, 2015 which states that 'an Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. The register of land and buildings shall record each parcel of land and each building and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details'.

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

### **9. Unapproved Budget**

The budget amounts presented in the statement of budgeted versus actual amounts were not supported by approved budget. This was contrary to Regulation 31(1)(2) of the Public Finance Management (National Government) Regulations, 2015 which states that 'an Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and these Regulations. Further, the Accounting Officer is responsible, in particular for ensuring that all services which can be reasonably foreseen are included in the estimates and that they are within the capacity of her or his national government entity during the financial year and the estimates are submitted to The National Treasury in the manner and format to be issued by the Cabinet Secretary'.

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

### **10. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering financial year 2020-2021 without comparative balances for financial year 2019-2020 and any disclosure in the financial statements. Therefore, the financial statements have not been prepared for eighteen (18) months as prescribed in the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period. The statement of cash flows Notes numbering not consistent with the Notes to the financial statements.

In the circumstances, Management did not comply with guidelines issued by Public Sector Accounting Standards Board (PSASB).

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 are in compliance, 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Lack of Internal Audit Function and Audit Committee (Internal Controls, Risk Management and Governance)**

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.

#### **2. Lack of Risk Management Policy and IT Policy**

Review of the documents provided for audit revealed that the School Management had not established a Risk Management Policy to guide on the development of risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations'. In addition, the School did not approve Information Technology Policy for governance and management of its ICT resources.

In the circumstances, the effectiveness of risk management could not be confirmed.

#### **3. Lack of Insurance Cover for Assets**

Review of the financial statements and assets records revealed that the School Management did not have insurance cover for its assets and equipment.

In the circumstances, the School is exposed to losses without compensation in case of fire, theft or any other unforeseen calamities.

#### **4. Weak Human Resource Management practices**

Review of personnel records show that the School does not have in place a human resource policy, an approved salary structure, an approved scheme of service for its staff,



defined job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to ascertain how recruitments, promotion and rewards of staff were determined. This has the effect of creating unfair human resource practices affecting employee's morale negatively. In addition, the payrolls were maintained in excel format which can be altered without a trail. The payrolls do not include personal numbers, date of employment, date of retirement and job grade of the employees.

In the circumstances, the regularity of personnel emoluments could not be confirmed.

## **5. Management of Scholarship and Bursaries**

During the year under review, the School Management did not maintain a complete list of students issued with bursaries/scholarships indicating the admission numbers and financiers/donors. Further, School's manual enrolment register for the period under review revealed inconsistencies between the number of students captured in the two registers with the number of students captured in NEMIS being less than the number in the School's manual register.

In the circumstances, effectiveness of controls over management of student enrolment could not be confirmed.

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

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

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the 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 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 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 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 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 October, 2024**

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*Report of the Auditor-General on St. Francis Rang'ala Girls High School for the year ended 30 June, 2021 – Siaya County*

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30th June 2021**

**6 STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021**

DESCRIPTION OF VOTE HEADS	Note	2021 Kshs	2020 Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	2,912,280.75	3,925,700.00
Capitation grants for operations	2	13,679,558.00	30,471,425.00
School Fund Income - Parents' contributions	3	34,896,259.75	36,624,947.00
School Fund Income - Other Receipts	4	-	-
Infrastructure - Other Receipts	5	5,450,000.00	14,989,400.00
<b>TOTAL RECEIPTS</b>		<b>56,938,098.50</b>	<b>86,011,472.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	6	2,046,721.00	3,634,468.55
Payment for Operation	7	10,270,916.55	33,477,913.43
Boarding and School Fund Payments	8	32,906,569.29	36,505,236.00
Payments for Infrastructure	9	4,882,157.00	14,549,670.00
<b>TOTAL PAYMENTS</b>		<b>50,106,363.84</b>	<b>88,167,287.98</b>
<b>SURPLUS</b>		<b>6,831,734.66</b>	<b>(2,155,815.98)</b>

**NOTE**

The comparative information was not comparable due a shorter period of six(6) months as per MOE circular dated 19th August,2021 vide REF.MOE/DSA/FIN/17/1/17 as a result of adoption of IPSAS for schools and change from calendar year to government fiscal year.  
The school financial statements were approved on 1st July,2021 and signed by:

Name..... <u>LILIAN A. ODERO</u>	Name..... <u>SUSANA OWINDO</u>	Name..... <u>OKWIRI VITALIS</u>
Chairman BOM	Principal/Secretary BOM	Finance Officer
Sign.....	Sign.....	Sign.....
Date..... <u>01/07/2021</u>	Date..... <u>01/07/2021</u>	Date..... <u>01/07/2021</u>

ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG - UGUNJA

BURSAR'S OFFICE  
ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG - UGUNJA

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30th June 2021**

**7 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT  
30TH JUNE 2021**

DESCRIPTION OF VOTE HEADS	Note	2021	2020
FINANCIAL ASSETS		Kshs	Kshs
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	7,835,202.41	3,279,248.75
Cash Balances	11	56,430.00	-
<b>Total Cash and Cash Equivalents</b>		<b>7,891,632.41</b>	<b>3,279,248.75</b>
Accounts Receivables	12	53,063,534.41	53,742,134.41
<b>TOTAL FINANCIAL ASSETS</b>		<b>60,955,166.82</b>	<b>57,021,383.16</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	8,077,684.00	10,975,635.00
<b>NET FINANCIAL ASSETS</b>		<b>52,877,482.82</b>	<b>46,045,748.16</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/f	14	46,045,748.16	48,201,564.14
Surplus for the year		6,831,734.66	(2,155,815.98)
<b>NET FINANCIAL POSITION</b>		<b>52,877,482.82</b>	<b>46,045,748.16</b>

The school financial statements were approved on 1st July, 2021 and signed by:

Name <u>LILIAN A. ODERO</u>	Name <u>SUSAN A. OWINO</u>	Name <u>OKWIRI O VITALIS</u>
Chairman BOM	Principal/Secretary BOM	Finance Officer
Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>
Date: <u>01/07/2021</u>	Date: <u>01/7/2021</u>	Date: <u>01/07/2021</u>

ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
PRIVATE BAG - UGUNJA

BURSAR'S OFFICE  
ST. FRANCIS RANG'ALA GIRLS'  
SECONDARY SCHOOL  
P.O. BOX 10000

**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

**8 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021**

Description	Note	2021 Kshs	2020 Kshs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	2,912,280.75	3,925,700.00
Capitation grants for operations	2	13,679,558.00	30,471,425.00
School fund income - Parents' contributions/fees	3	34,896,259.75	36,624,947.00
School fund income - other receipts	4	-	-
Infrastructure - Other Receipts	5	5,450,000.00	14,989,400.00
<b>Total Receipts</b>		<b>56,938,098.50</b>	<b>86,011,472.00</b>
<b>Payments</b>			
Payments for tuition	7	2,046,721.00	3,634,468.55
Payments for operations	8	10,270,916.55	33,477,913.43
Payments for boarding and school fund	9	32,906,569.29	36,505,236.00
Payments for Infrastructure	10	4,882,157.00	14,549,670.00
increase in receivables	14	(678,600.00)	27,505.32
Decrease in payables	15	2,897,951.00	(714,640.45)
<b>Total Payments</b>		<b>52,325,714.84</b>	<b>87,480,152.85</b>
<b>Net Cashflow from Operating Activities</b>		<b>4,612,383.66</b>	<b>(1,468,680.85)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net Cashflow from Investing Activities</b>		<b>4,612,383.66</b>	<b>(1,468,680.85)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
<b>Net cashflow from Financing Activities</b>		<b>4,612,383.66</b>	<b>(1,468,680.85)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>4,612,383.66</b>	<b>(1,468,680.85)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>		<b>3,279,248.75</b>	<b>4,747,929.60</b>
<b>Cash and Cash Equivalents at the end of the year</b>		<b>7,891,632.41</b>	<b>3,279,248.75</b>

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**ST. FRANCIS RANGALA GIRLS HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

**9 STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021**

Receipts/Expenses Item	Original Budget	Adjustment	Final Budget	Actual	Budget Utilization	% of
	a	b	c	d	Difference	Utilization
	Kshs	Kshs	Kshs	Kshs	e = c - d	f = d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Text books & Reference Mats & T/Guides	-		-	-	-	-
Exercise Books	3,149,952.00		3,149,952.00	-	3,149,952.00	-
Laboratory equipment	2,500,000.00		2,500,000.00	-	2,500,000.00	-
Internal Exams	870,000.00		870,000.00	-	870,000.00	-
Teaching/Learning materials	2,050,207.00		2,050,207.00	2,912,280.75	(862,073.75)	142.05
Other Learning Materials	579,793.00		579,793.00	-	579,793.00	-
			-	-	-	-
<b>(2) CAPITATION ON OPERATIONS</b>						
Personal emoluments	-		-	-	-	-
Maintenance & Improvements	6,978,500.00		6,978,500.00	6,978,500.00	-	100.00
Other Voteheads	6,701,058.00		6,701,058.00	6,701,058.00	-	100.00
Electricity and water	-		-	-	-	-
Medical & Insurance	-		-	-	-	-
Administration costs	-		-	-	-	-
Activity	-		-	-	-	-
Infrastructure	-		-	-	-	-
<b>Sub totals c/f</b>	<b>22,829,510.00</b>		<b>22,829,510.00</b>	<b>16,591,838.75</b>	<b>6,237,671.25</b>	<b>342.05</b>

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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR**  
**ENDED 30TH JUNE 2021 (Continued)**

<b>(3) FEES CHARGED ON PARENTS</b>	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e = c - d</b>	<b>f = d/c %</b>
<b>Sub totals b/f</b>	<b>22,829,510.00</b>	<b>-</b>	<b>22,829,510.00</b>	<b>16,591,838.75</b>	<b>6,237,671.25</b>	<b>342.05</b>
Other Voteheads	46,679,185.00		46,679,185.00	10,635,037.00	36,044,148.00	22.78
Maintenance & Improvements	16,240,000.00		16,240,000.00	1,719,035.00	14,520,965.00	10.59
Local transport & traveling	-		-	-	-	-
Electricity and water	-		-	-	-	-
Medical & Insurance	4,060,000.00		4,060,000.00	-	4,060,000.00	-
Administration costs	-		-	-	-	-
Activity	570,000.00		570,000.00	199,370.00	370,630.00	34.98
Boarding quipment and Stores/Lunch	65,191,675.00		65,191,675.00	22,342,817.75	42,848,857.25	34.27
<b>TOTAL INCOME</b>	<b>155,570,370.00</b>	<b>-</b>	<b>155,570,370.00</b>	<b>51,488,098.50</b>	<b>104,082,271.50</b>	<b>444.67</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Text books and reference materials	-		-	78,000.00	- 78,000.00	-
Exercise books	3,149,952.00		3,149,952.00	700,037.00	2,449,915.00	22.22
Laboratory equipment	2,500,000.00		2,500,000.00	446,168.00	2,053,832.00	17.85
Internal exams	870,000.00		870,000.00	140,550.00	729,450.00	16.16
Teaching/Learning materials	2,050,207.00		2,050,207.00	664,466.00	1,385,741.00	32.41
Other Learning Materials	579,793.00		579,793.00	-	579,793.00	-
Teachers Guide				17,500.00	- 17,500.00	-
Bank charges					-	-
<b>(2) EXPENDITURE FOR OPERATION</b>						
Personal Emoluments	-		-	-	-	-
Maintenance & Improvements	6,978,500.00		6,978,500.00	5,861,087.00	1,117,413.00	83.99
<b>Sub totals c/f</b>	<b>16,128,452.00</b>		<b>16,128,452.00</b>	<b>7,907,808.00</b>	<b>8,220,644.00</b>	<b>49.03</b>



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ENDED 30TH JUNE 2021 (Continued)**

<b>(2) EXPENDITURE FOR OPERATION ACTIVITIES</b>						
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e = c - d</b>	<b>f = d/c %</b>
<b>Sub totals b/f</b>	<b>16,128,452.00</b>		<b>16,128,452.00</b>	<b>7,907,808.00</b>	<b>8220644</b>	<b>49.03</b>
Other Voteheads	6,701,058.00		6,701,058.00	3,292,416.55	3,408,641.45	49.13
Electricity and water	-		-	-	-	0.00
Medical	-		-	1,117,413.00	(1,117,413.00)	0.00
Administration costs	-		-	-	-	0.00
Activity	-		-	-	-	0.00
Infrastructure	-		-	-	-	0.00
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Boarding Equipment & Stores	65,191,675.00		65,191,675.00	19,450,406.29	45,741,268.71	29.84
Other Voteheads	46,679,185.00		46,679,185.00	10,634,038.00	36,045,147.00	22.78
Maintenance & Improvements	16,240,000.00		16,240,000.00	2,350,655.00	13,889,345.00	14.47
Local Transport and traveling	-		-	-	-	0.00
Electricity and water	-		-	-	-	0.00
Medical and Insurance	4,060,000.00		4,060,000.00	273,470.00	3,786,530.00	6.74
Administration costs	-		-	-	-	0.00
Activity	570,000.00		570,000.00	198,000.00	372,000.00	34.74
School farm	-		-	-	-	-
Infrastructure	-		-	9,745,398.00	(9,745,398.00)	-
Uniform	-		-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>155,570,370.00</b>		<b>155,570,370.00</b>	<b>54,969,604.84</b>	<b>100,600,765.16</b>	<b>206.73</b>

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**10 SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements are set out here 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 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 accounting has been supplemented with accounting for; (a) receivables and advances includes imprest, salary, and other receivables, and (b) payables that includes 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 off 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 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 form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personal services. Where the financial value received for in-kind can be reliably determined, the school includes such values 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 subjected to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year

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**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 receivables financial year are treated as receivables. This is in recognition of the government practice where imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement of 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 other retentions held on behalf of third parties have been recognized as accounts payable. 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 included in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from the 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's 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 Board of Management. A comparison of the actual performance against the comparable budget of the financial year under review has been included in the financial statements.

**9 Comparative figures**

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

**10 Subsequent events**

There have been no event subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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**11. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

Description	2021	2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Library/Reference materials	-	-
Internal exams	-	-
Teaching/learning materials	2,912,280.75	3,925,700.00
Chalks & Dusters	-	-
<b>Total</b>	<b>2,912,280.75</b>	<b>3,925,700.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

Description	2021	2020
	Kshs	Kshs
Personal emoluments	-	-
Repair, Maintenance & Improvement	6,978,500.00	-
Other Voteheads	6,701,058.00	25,189,425.00
Activity	-	424,400.00
Medical & Insurance	-	-
Insurance & Medical	-	4,416,000.00
SMASSE	-	441,600.00
<b>Total</b>	<b>13,679,558.00</b>	<b>30,471,425.00</b>

**3 PARENTS' CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

Description	2021	2020
	Kshs	Kshs
Boarding Equipment & Stores	22,342,817.75	13,959,267.00
Other Voteheads	10,635,037.00	22,282,680.00
Repairs and maintenance	1,719,035.00	-
Local transport and traveling	-	-
Electricity and water	-	-
Administration costs	-	-
Activity	199,370.00	352,000.00
Bus Hire	-	-
Rent & Service Charge	-	31,000.00
<b>Total</b>	<b>34,896,259.75</b>	<b>36,624,947.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT**

Description	2021	2020
	Kshs	Kshs
	-	-
<b>Total</b>	-	-

**5 OTHER RECEIPTS - INFRASTRUCTURE ACCOUNT**

Description	2021	2020
	Kshs	Kshs
Boarding	2,000,000.00	-
Operations	2,000,000.00	-
Equity	1,450,000.00	
MOE Grant 2019	-	4,293,400.00
MOE Grant @4000/-	-	8,488,000.00
Parents Obligation@ 1000	-	2,208,000.00
<b>Total</b>	<b>5,450,000.00</b>	<b>14,989,400.00</b>

**6 PAYMENTS FOR TUITION**

Description	2021	2020
	Kshs	Kshs
Text books	78,000.00	161,420.00
Exercise books	700,037.00	2,905,292.70
Laboratory equipment	446,168.00	416,989.00
Teaching/Learning materials	664,466.00	144,884.00
Internal Examinations	140,550.00	-
Reference & Library	-	5,882.85
Teachers Guide	17,500.00	-
Bank charges	-	-
<b>Total</b>	<b>2,046,721.00</b>	<b>3,634,468.55</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7 PAYMENTS FOR OPERATIONS**

Description	2021	2020
	Kshs	Kshs
Personal emoluments	-	-
Maintenance & Improvements	5,861,087.00	-
Other Voteheads	3,292,416.55	28,616,613.43
Electricity and water	-	-
SMASSE	-	441,600.00
Activity	-	3,700.00
Medical & Insurance	1,117,413.00	4,416,000.00
<b>Total</b>	<b>10,270,916.55</b>	<b>33,477,913.43</b>

**8 BOARDING AND SCHOOL FUND PAYMENTS**

Description	2021	2020
	Kshs	Kshs
Lunch programme/ BES	19,450,406.29	13,965,000.00
Other Voteheads	10,634,038.00	22,145,236.00
Maintenance & Improvements	2,350,655.00	-
Activity	198,000.00	70,000.00
Insurance & Medical	273,470.00	-
P.Emoluments	-	-
Cyber	-	180,000.00
Rent & Service Charge	-	145,000.00
<b>Total</b>	<b>32,906,569.29</b>	<b>36,505,236.00</b>

**9 OTHER PAYMENTS - INFRASTRUCTURE**

Name of Bank Account	2021	2020
	Kshs	Kshs
Maintenance & Improvements	4,882,157.00	-
Laboratory Complex	-	10,834,405.00
Software Materials	-	220,000.00
Generator	-	998,000.00
CCTV	-	1,381,380.00
Lockers & Chairs	-	1,017,885.00
Lab Repairs	-	98,000.00
Bank charges/Contingencies	-	-
<b>Total</b>	<b>4,882,157.00</b>	<b>14,549,670.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10 BANK ACCOUNTS**

<b>Name of Bank Account</b>	<b>Bank Account Number</b>	<b>2021 Kshs</b>	<b>2020 Kshs</b>
Tuition Account		905,151.90	39,592.15
Operations Account		3,574,226.51	168,015.06
School Fund Account		2,348,251.00	2,631,911.54
Infrastructure Account		1,007,573.00	439,730.00
<b>Total</b>		<b>7,835,202.41</b>	<b>3,279,248.75</b>

**11 CASH IN HAND**

<b>Description</b>	<b>2021 Kshs</b>	<b>2020 Kshs</b>
Tuition Account	-	-
Operation Account	2,430.00	-
School Fund Account	54,000.00	-
Infrastructure Account	-	-
<b>Total</b>	<b>56,430.00</b>	<b>-</b>

**12 ACCOUNTS RECEIVABLE**

<b>Description</b>	<b>2021 Kshs</b>	<b>2020 Kshs</b>
Fees Arrears (see ageing below)	50,180,489.36	52,280,489.36
Other non-fees receivables (see ageing below)	2,883,045.05	1,461,645.05
<b>Total</b>	<b>53,063,534.41</b>	<b>53,742,134.41</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**12 ACCOUNTS RECEIVABLE AGEING**

Description	2021	2020
	Kshs	Kshs
Fees arrears for 2020 b/f	22,289,282.00	24,389,282.00
Fees arrears for 2019 & back b/f	27,891,207.36	27,891,207.36
<b>Total</b>	<b>50,180,489.36</b>	<b>52,280,489.36</b>
<b>Other non-fees receivables</b>		
Savings A/C 1105860027 - school fund	169,319.00	169,319.00
Savings A/C 0091355531 - school fund	1,996,026.05	1,108,126.05
Savings A/C 0330114852550 school fund	184,200.00	184,200.00
Savings A/C - 552 - school fund	463,500.00	-
Advance - school fund	70,000.00	-
<b>Total</b>	<b>2,883,045.05</b>	<b>1,461,645.05</b>

**13 ACCOUNTS PAYABLE**

Description	2021	2020
	Kshs	Kshs
Trade creditors (see ageing below & annex 1)	8,001,484.00	10,972,635.00
Other creditors (see ageing below)	76,200.00	3,000.00
<b>Total</b>	<b>8,077,684.00</b>	<b>10,975,635.00</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 AGEING OF CREDITORS**

Description	2021	2020
	Kshs	Kshs
Trade creditors for 2020 b/f - School Fund a/c	6,923,464.00	9,894,615.00
Trade creditors for 2020 b/f - Tuition a/c	1,078,020.00	1,078,020.00
<b>Total</b>	<b>8,001,484.00</b>	<b>10,972,635.00</b>
<b>Other Creditors</b>		
School Farm- school fund	50,200.00	3,000.00
Cyber - School fund	26,000.00	-
<b>Total</b>	<b>76,200.00</b>	<b>3,000.00</b>

**14 ACCUMULATED FUND BALANCE BROUGHT FORWARD**

Description	2021	2020
	Kshs	Kshs
Bank balances	3,279,248.75	4,743,929.60
Cash balances	-	4,000.00
Receivables	53,742,134.41	53,714,629.09
Payables	10,975,635.00	10,260,994.55
<b>Total</b>	<b>46,045,748.16</b>	<b>48,201,564.14</b>

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**OTHER IMPORTANT DISCLOSURES**

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.

**15 Non- current Liabilities Summary**

Description	2021	2020
Kshs	Kshs	Kshs
Gratuity and leave provisions	-	-
<b>Total</b>	-	-

**16 Biological Assets**

Description	2021	2020
Kshs	Kshs	Kshs
Cattle	-	-
Goats		
Trees		
Poultry		
<b>Total</b>	-	-

**17 Borrowings**

Description	2021	2020
Kshs	Kshs	Kshs
Borrowings at the beginning of the year	-	-
Borrowings during the year		
Repayments during the year		
<b>Balance at the end of the year</b>	-	-

**18 Stock/Inventory**

Description	2021	2020
Kshs	Kshs	Kshs
Stock/inventory at the beginning of the year	-	-
Stock/inventory purchased during the year		
Stock/inventory at the end of the year		
<b>Total</b>	-	-

**19 Creditors**

Description	2021	2020
Kshs	Kshs	Kshs
Creditors 2021 (See Annex I)	-	-
<b>Total</b>	-	-

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**20 DEBTORS 2021**

Description	2021	2020
	Kshs	Kshs
Fee arrears 2021 (See Annex 3)	53,063,534.00	-
	-	-
<b>Total</b>	<b>53,063,534.00</b>	<b>-</b>

**21 PROGRESS ON FOLLOW UP ON AUDITOR RECOMMENDATIONS**

Ref. No.	Issue/Observation from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: Date to be Resolved
1				
2				
3				
4				
5				

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**12. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount paid to date c Kshs	Outstanding Balance 2021 d=a-c Kshs	Outstanding Balance 2020 Kshs
Construction of buildings					
Sub Total				-	
Supply of Goods (Tuition)					
1					
2					
3					
4					
5					
6					
7					
Sub Total		NO PAYABLES IN THE YEAR 2021			
Supply of Services (School Fund)				-	
1					
2					
3					
4					
5					
6					
7					
8					
9					

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**ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER**

<b>Asset Class</b>	<b>Date Purchased</b>	<b>Location</b>	<b>Historical cost b/f Kshs</b>	<b>Additions in the year Kshs</b>	<b>Disposals during the year Kshs</b>	<b>Historical cost c/f Kshs</b>
Land		690000				690000
Buildings and structures		354515000		22532803		377047803
motorvehicle		13850000				13850000
Office quipment, furniture and fittings		31869000				31869000
ICT equipment and other ICT assets		2894800				2894800
Tools and apparatus						
Textbooks		3000246				3000246
Other machinery and equipment		11568540				115468540
Heritage and cultural assets						
Intangible assets - software						
<b>Total</b>		<b>418387586</b>		<b>22532803</b>		

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**ANNEX 3 - SUMMARY OF FEES ARREARS AS AT 30TH JUNE 2021**

<b>CLASS</b>	<b>AMOUNT</b>
FORM 1-4	13,218,800.00
YEAR 2020 AND BELOW	39,844,734.00
<b>TOTAL</b>	<b>53,063,534.00</b>