

REPUBLIC OF KENYA



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OF

THE AUDITOR-GENERAL

ON

NGI'YA GIRLS HIGH SCHOOL

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

SIAYA COUNTY



NGI'YA GIRLS HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

**NGI'YA GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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**NGI'YA 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

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2 KEY SCHOOL INFORMATION AND MANAGEMENT

(a). Background information

Ng'iya Girls High School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Siaya County, Siaya Sub-County.

The school was registered on **29.10.2021** under registration number **PU/S/3/560/14** and is currently categorized as a National, Public school, established, owned or operated by the Government

The school is a boarding school and has **2015** students as at 30th June 2022. It has **13** streams and **41** teachers of which **36** 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:

Ref.	Name of Board Member	Designation	Date of appointment
1	Hon. Edwin Ochieng Yinda	Chairman	5th March 2020
2	Mrs. Florence A Omondi	Secretary/Principal	5th March 2023
3	Eng. Stephen Kaapei	Member	5th March 2020
4	Mr. Edward Matoke	Member	5th March 2020
5	Mr. Robert Kimutai	Member	5th March 2020
6	Mr. Tabitha Allegre	Member	5th March 2020
7	Mrs. Roseline Odhiambo	Member	5th March 2020
8	Mrs. Millicent Okwach	Member	5th March 2020
9	Mrs. Orpa Ogot	Member - Rep CEB	5th March 2020
10	Mrs. Jane Ogada	Member - Rep Teachers	5th March 2020
11	Hon. Margaret Nandy	Member - Sponsor	5th March 2020
12	Ven. Canon Ochieng K'Ochieng	Member - Sponsor	5th March 2020
13	Mrs. Margaret Nandy	Member - Sponsor	5th March 2020
14	Eng. Charles Ochomme	Member - Community	5th March 2020
15	Mr. Christopher Dondo	Member - Special Needs	5th March 2020
16	Mrs. Wilfrida Ong'ondo	Rep Students	5th March 2020

**NG'ITYA GIRLS HIGH SCHOOL
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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	Executive Committee	Hon. Edwin Yinda	Chairman	4 out of 4
		Margaret Nandy	Member	4 out of 4
		Robert Kimutai	Member	4 out of 4
		Florence Omondi	Secretary	4 out of 4
2	Audit Committee	N/A	Chairman	N/A
			Secretary	
			Membr	
			Member	
			Member	
3	Finance, Procurement and gneral purposes committee	Eng. Stephen Kaapei	Chairman	2 out of 2
		Hon. Edwin Yinda	Member	2 out of 2
		Margaret Nandy	Member	2 out of 2
		Robert Kimutai	Member	1 out of 2
		Dr.Cyprine Oduogo	Member	2 out of 2
		Florence Omondi	Secretary	2 out of 2

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Academic Committee	Hon. Edwin Yinda	Chairman	3 out 3
		Ms. Talitha Puri Negri	Member	3 out 3
		Edward Matoke	Member	1 out 1
		Millicent Okwach	Member	1 out 1
		Dr. Cyprine Oduogo	Member	1 out 1
		Florence Omondi	Secretary	1 out 1
5	Development Committee	Hon. Edwin Yinda	Chairman	1 out 1
		Eng. Charles Ochome	Member	1 out 1
		Ven. Apollo K'Ochieng	Member	1 out 1
		Dr. Cyprine Oduogo	Member	1 out 1
		Florence Omondi	Secretary	1 out 1
6	Discipline and Welfare Committee	Orpa Ogot	Chairman	2 out 2
		Ven. Apollo K'Ochieng	Member	2 out 2
		Roseline Odhiambo	Member	2 out 2
		Margaret Nandy	Member	2 out 2
		Dr. Cyprine Oduogo	Member	2 out 2
		Florence Omondi	Secretary	2 out 2
7	Adhoc Committee (If any during the year)	Hon. Edwin Yinda	Chairman	1 out 1
		Margaret Nandy	Member	1 out 1
		Roseline Odhiambo	Member	1 out 1
		Millicent Okwach	Member	1 out 1
		Ven. Apollo K'Ochieng	Member	1 out 1
		Florence Omondi	Secretary	1 out 1

(d) School Operation Management

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

Ref.	Designation	Name	TSC Number
1	Principal	Florence Omondi	303970
2	Deputy Principal	Anne Ingutia	416376
3	Bursar/Finance Officer	Seth Otieno Omwaro	13819959

**NG'IYA GIRLS HIGH SCHOOL
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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

E. School contacts 0726-553713
Post Office Box : 3 - 40603, Siaya,
Telephone : 0726 553713
E-mail : info@ngiyahighschool.sc.ke
Website : www.ngiyahighschool.sc.ke
Facebook : N/A
Twitter : N/A

(f) School Bankers

The school operated the following 10 bank accounts:

1	Name of Bank : Equity Bank	8 Cooperative Bank
	Branch : Siaya	Siaya
	Account Number: 0970263358804	01100255494400
2	Name of Bank : Equity Bank	9 Cooperative Bank
	Branch : Siaya	Siaya
	Account Number: 0970261028865	01141255494401
3	Name of Bank : Cooperative Ba	10 Kenya Commercial Bank
	Branch : Siaya	Siaya
	Account Number: 01129255494400	11471559149
4	Name of Bank : Cooperative Bank	
	Branch : Siaya	
	Account Number: 01139255494400	
5	Name of Bank : Cooperative Bank	
	Branch : Siaya	
	Account Number: 01139255494401	
6	Name of Bank : Cooperative Bank	
	Branch : Siaya	
	Account Number: 01139255494402	
7	Name of Bank : Cooperative Bank	
	Branch : Siaya	
	Account Number: 01141255494400	

(g) Independent Auditors

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

**NG'YA 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

	2022	2021	2020
Surplus/Deficit	(17,352,481.87)	1,380,935.18	39,790,453.51
Capitation grants from MOE			
Tuition	5,574,417.00	1,465,950.25	2,746,885.00
Operations	24,386,937.00	9,187,641.75	10,717,700.00
Infrastructure	28,389,371.54	5,505,083.00	204,000.00
Total Capitation Grants received	58,350,725.54	16,158,675.00	13,668,585.00
Other Funds Received			
School Fund	140,363,438.37	15,653,051.96	89,136,766.86
Total Other Funds Received	140,363,438.37	15,653,051.96	89,136,766.86
Total Funds received	198,714,163.91	31,811,726.96	102,805,351.86
Ratio of Capitation grants/student			
Student enrolment	2015	1994	1412
Tuition	2,766.5	735.2	1,945.4
Operations	12,102.7	4,607.6	7,590.4
Infrastructure	14,089.0	2,760.8	144.5
School Fund	69,659.3	7,850.1	63,128.0
Movement of Debtors	138,595,204.23	140,043,887.98	142,254,494.23
Movement of Creditors	68,058,862.51	48,236,027.97	48,447,530.36
Movement of Cash Balances	11,555.00	92,487.00	717.00
Movement of Bank Balances	11,141,864.90	7,141,896.48	3,853,627.44

**NG'IYA GIRLS HIGH SCHOOL
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(b) Teacher Student Ratio

	No. of Teachers
Teacher student ratio	41:2015
No. of teachers posted to the school during the year	1
No. of teachers transferred/retired during the year	1
No. of teachers employed by TSC during the year	1
No. of teachers employed by BOM during the year	36
Teachers per Subject:	
English/Literature	5
CRE/History	2
Chemistry/Maths	5
Maths/Business	2
CRE/Geography	1
Kiswahili/CRE	3
Physics/Maths	5
Kiswahili/History	1
Music/CRE	1
Computer Studies/Physics	1
English/Art	1
Geography/Business	2
Biology/Chemistry	4
Agriculture/Biology	4
Geography/History	1
French/Kiswahili	2
Home science	0

© Mean Score in the 2022 KCSE

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN GRADE
2020	361	0	12	38	63	81	71	55	22	18	4	0	0	0	0	7.5789
2021	360	0	6	29	42	82	96	76	23	5	2	0	0	0	0	7.3657
2022	323	0	7	24	62	65	79	53	23	7	1	0	0	0	0	7.5046

UNIVERSITY TRANSITION DATA

YEAR	NO. OF STUDENTS THAT MET UNIVERSITY REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2020	265	361	73.41%
2021	255	360	70.83%
2022	237	323	73.38%

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(d) Number of candidates in the 2022 KCSE

Year	No. of candidates
2022	323
2021	360
2020	361

e Capacity of the school

	Number
Student population	2015
Dormitories	16
Classrooms	45
Toilets	98
Bathrooms	50
Library	1
Computer Lab	1
Dining Hall	1
Laboratories	6

(f) Development projects carried out by the school

The following development projects were undertaken in year 2022

Project	Source of funds	Status
Dining Hall	MIF	Ongoing

Sign..... 

School Principal



**NG'YA GIRLS HIGH SCHOOL
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4 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

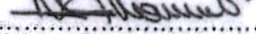
Section 81 (1) of the Public Finance Management Act, 2012 requires that at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81(3) requires the financial statements so prepared to be in a form that complies with relevant 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 Ng'ya 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, 2022 and of the school's financial position as at that date.

Name : Hon. Edwin Ochieng Yinda
Designation: Chairman, School Board of Management


Sign : 
Date : 05/07/24

Name : Mrs. Florence Omondi
Designation: School Principal & Secretary to Board of Management

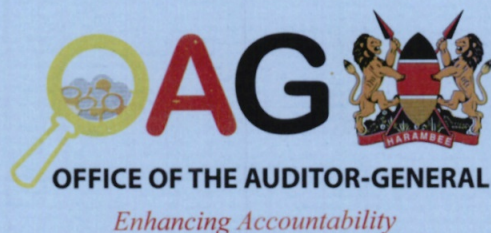
Sign : 
Date : 05/07/24



Name : Mr. Seth Otieno Omwaro
Designation: Bursar/Finance Officer

Sign : 
Date : 05/07/2024

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
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 NGI'YA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – SIAYA 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, 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

Adverse Opinion

I have audited the accompanying financial statements of Ngi'ya 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, 2022 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Ngi'ya Girls High School – Siaya County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Lack of Trial Balance

The financial statements presented for audit were not accompanied by a trial balance. This is contrary to Regulation 57(2) of the Public Finance Management (National Government) Regulations, 2015 which states that before embarking on accounting entries and other adjustments to reflect the changes in paragraph (1), it shall be necessary to agree on the actual status of the vote in respect of the aspects of the affected functions and services based on the ledger balances of a trial balance.

In the circumstances, the validity, accuracy and completeness of the balances presented in the financial statements and notes to the financial statements could not be confirmed.

2. Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.138,595,204 which includes balances of Kshs.49,058,636 and Kshs.89,536,568 in respect of fee arrears and other non-fee arrears respectively and as disclosed in Note 12 to the financial statements. However, the following anomalies were noted;

2.1 Unsupported Accounts Receivables

The supporting schedule with students' details and dates the fees arrears were incurred were not provided for audit. Further, non-fees receivables of an amount of Kshs.89,536,568 included various school bank account balances which were not supported with cash book transaction analysis detailing their relevance with other non-fees receivables. 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 addition, significant accounting policies on accounts receivables as disclosed in Note 5 to the financial statements is silent on the treatment of the students' fees balances which is the major source of income for the School.

2.2 Long Outstanding Receivables

Included in the balance, are receivables amounting to Kshs.49,058,636 which had been outstanding for more than two (2) years some dating as far back the year 2017.

2.3 Undisclosed Bank Loan

Review of details of other non-fees receivables balance of Kshs.91,127,294 included balance of Kshs.23,437,943 and Kshs.249,138 in respect of loan repayment - school fund and bank loan (over recovery) from local banks. The total loan balance was not disclosed as part of other important disclosures in Note 14 to the financial statements as non-current liabilities. Further, supporting documents including approval authorities from Ministry of Education, Board of Management approval minutes, loan contract agreement, bank statement and loan repayment schedules were not provided for review.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.138,595,204 and bank loan principal repayment and total loan balance could not be confirmed.

3. Unsupported Accounts Payables

The statements of financial assets and financial liabilities reflects accounts payable balance of Kshs.68,058,862 which includes balances of Kshs.19,035,314 and Kshs.49,023,548 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. Further, other creditors of an amount of Kshs.49,023,548 included various school bank account balances which were not supported with cash book transaction analysis detailing their relevance with other creditors, details of prepaid fees of Kshs.30,066,514, salary advances, staff welfare and house rents were not provided. 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 trade payables balance of Kshs.68,058,862 could not be confirmed.

4. Undisclosed and Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.11,153,420 which includes balances of Kshs.11,141,865 and Kshs.11,555 in respect of bank balance and cash in hand respectively and as disclosed in Notes 10 and 11 to the financial statements. The bank balance of Kshs.11,141,865 were in respect of eight (8) bank accounts which were however, not supported with certificates of bank balance, bank statements and bank reconciliation statements. Further, the cash in hand balance of Kshs.11,555 was not supported with a board of cash survey report. In addition, review of bank account register and handing/taking over report revealed that five (5) bank accounts in local banks with balances of Kshs.1,460,107, Kshs.2,609,545, Kshs.2,237,244, Kshs.482,890 and

Kshs.2,566,197 were not disclosed in the financial statements. Further, the cash books, certificates of bank balances and bank reconciliation statements in respect of the five (5) bank accounts were not provided for review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.11,153,420 could not be confirmed.

5. Unsupported Capitation Grants

The statement of receipts and payments reflects amounts of Kshs.5,574,417 and Kshs.24,386,937 in respect of capitation grants for tuition and operations respectively and as disclosed in Notes 1 and 2 to the financial statements. However, supporting documents including National Education Management Information System (NEMIS) student data and acknowledgment receipts, School student enrolment registers and bank statements were not provided for review.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.5,574,417 and Kshs.24,386,937 could not be confirmed.

6. Unsupported Retained Capitation for Text Books

The statement of receipts and payments reflects capitation grants for tuition of Kshs.5,574,417 which further includes Nil amount in respect of text books and reference books and as disclosed in Note 1 to the financial statements. Review of the correspondence between the School and the Ministry of Education on the implementation of Free Day Secondary Education (FDSE) revealed that the capitation grants in respect of text books were retained and books purchased and supplied by the Ministry of Education. However, library receipts records in respect of text books reflected supply of English and Kiswahili set books from the Ministry during the year under review totalling to 2,016 texts book whose values were not provided. Further, supporting documents including library distribution lists was not provided for review.

In the circumstances, accuracy and completeness of the Nil receipts in respect of text books could not be confirmed.

7. Unsupported Parents Contribution /Fees-School Fund Account

The statement of receipts and payments reflects an amount of Kshs.140,363,338 in respect of parent's contributions/fees-school fund account and as disclosed in Note 3 to the financial statements. However, supporting documents including student fee receipts statements and bank statements were not provided for review.

In the circumstances, the accuracy and completeness of parent's contributions/fees-school fund account of an amount of Kshs.140,363,338 could not be confirmed.

8. Unsupported Infrastructure and Development Account - Other Receipts

The statement of receipts and payments reflects an amount of Kshs.28,389,372 in respect of other receipts-infrastructure and development account and as disclosed in Note 5 to the financial statements. However, supporting documents including income schedule receipt statements and bank statements were not provided for review.

In the circumstances, the accuracy and completeness of other receipts-infrastructure and development account of Kshs.28,389,372 could not be confirmed.

9. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects an amount of Kshs.148,607,787 in respect of boarding and school fund payments and as disclosed in Note 8 to the financial statements. However, supporting documents including expenditure schedules were not provided for audit review. Further, examination of payment revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the regularity, accuracy and completeness of boarding and school fund payments amounting to Kshs.148,608,787 could not be confirmed.

10. Unsupported Payments for Infrastructure and Development

The statement of receipts and payments reflects an amount of Kshs.41,247,153 in respect of payments for infrastructure and development and as disclosed in Note 9 to the financial statements. However, supporting documents including schedules, bills of quantities of works done, payment vouchers, procurement records, certificates of inspection and acceptance and certificates of works completed were not provided for review.

In the circumstances, the accuracy and completeness of payments for infrastructure and development of Kshs.41,247,153 could not be confirmed.

11. Unsupported Personnel Emoluments

The statement of receipts and payments reflects payments for operations and boarding and school fund payments of amounts of Kshs.13,247,760 and Kshs.148,607,787, respectively which include amounts of Kshs.9,875,530 and Kshs.15,993,869 respectively totalling Kshs.25,869,399 in respect of personnel emoluments and as disclosed in Notes 7 and 8 to the financial statements. However, supporting documents including payrolls and approved staff establishment were not provided for audit.

In the circumstances, the accuracy and completeness of personnel emoluments payments totalling Kshs.25,869,399 could not be confirmed.

12. Inaccuracies in the Financial Statements

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

12.1 Variances Between Financial Statements and Supporting Schedules

Review of the statement of receipts and payments revealed that five (5) items had amounts which were at variance with the supporting schedules provided for audit review as detailed below:

Item Description	Note	Financial Statements Amount (Kshs.)	Supporting Schedule Amount (Kshs.)	Variance (Kshs.)
Receipts				
Capitation Grants for Tuition	1	5,574,417	7,123,731	(1,549,314)
Capitation Grants for Operation	2	24,386,937	17,656,183	6,730,754
School Fund Income-Other Receipts	4	100	3,292,399	(3,292,299)
Payments				
Payments for Tuition	6	12,963,945	7,405,990	5,557,955
Payments for Operations	7	13,247,760	19,926,952	(6,679,192)

In the circumstances, the accuracy and completeness of the amounts in the statements of receipts and payments could not be confirmed.

12.2. Anomalies in the Statement of Cash Flows

The statement of cash flows reflects a balance of Kshs.11,153,420 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 cash flows 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 statement of cash flows could not be confirmed.

12.3. Inaccuracies in the 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.143,987,898 and Kshs.157,457,195 resulting to an overfunding of Kshs.9,420,345 respectively. The statement also reflects final expenditure budget and actual on a comparable basis of Kshs.143,884,310 and Kshs.159,493,872 resulting to an over expenditure of Kshs.117,674,445 respectively. However, re-casting the accuracy of the statement revealed overfunding and over-expenditure of Kshs.13,469,297 and Kshs.15,609,562 resulting to unexplained and unreconciled variances of Kshs.4,048,952 and Kshs.102,064,883 respectively. Further, review of the statement revealed that the actual receipts and expenditure on a comparable basis of Kshs.157,457,195 and Kshs.159,493,872 respectively which were at variance with amounts in the statement of receipts and payments amounts of Kshs.198,714,163 and Kshs.216,066,645 resulting to unexplained and unreconciled variances of Kshs.41,256,968 and Kshs.56,572,773 respectively.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ngi'ya Girls High School – Siaya County 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 adverse 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.143,987,898 and Kshs.157,457,195 respectively, resulting to an over-funding of Kshs.13,469,297 or 9 % of the budget. However, the School spent an amount of Kshs.159,493,872 against actual receipts of Kshs.157,457,195, resulting to an over expenditure of Kshs.2,036,677 or 1.3% of actual receipts.

The over-funding results in non-adherence to budget preparation guidelines limiting delivery of services to the public and over-absorption and 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

The statement of receipts and payments reflects payments for operations amount of Kshs.13,247,760 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.691,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws

its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.691,000 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.5,574,417 and Kshs.24,386,937 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand seven hundred and seventy-five (1,775) students while the enrolment records provided by the School indicated a total number of two thousand and fifteen (2,015) students, resulting to an unexplained variance of two hundred and forty (240) students. As a result of the variances, the School was under funded by an amount of Kshs.6,969,826.

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.29,961,354 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 2021/2022, NEMIS reflected one thousand seven hundred and seventy-five (1,775) students while records from the County Director of Education had two thousand and fifteen (2,015) students, resulting to an underfunding of the School by an amount of Kshs.6,969,826. 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. Excessive 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 two thousand and sixteen (2,016) books to the School while only one thousand and forty-eight (1,048) books were issued to the students, resulting to an unexplained excess text books of nine hundred and sixty-eight (968) books in the School store.

In the circumstances, value for money on the excess text books of nine hundred and sixty-eight (968) books could not be confirmed.

5. Long Outstanding Payables

Included in the balance, are trade payables balance of Kshs.19,035,314 which had been outstanding for more than two (2) years with some dating far back the year 2017-2020. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

6. Failure to Prepare Development of School Improvement Plan

During the year under review, the school Management did not have a school improvement plan for audit review which identifies key area of focus, activities expected outcomes. 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. Further, audit verification on 23 May, 2024 revealed that learning environment had the following gaps as detailed below;

- i. The school lacks a dining hall as what had been constructed to be a dining hall is currently being used as a dormitory.
- ii. Lack of a functional library- the library is old and lacks the capacity of 2,175 students. The library also requires and automated system for easier tracking of textbooks i.e. received, issued, lost, damaged and what is highly needed.
- iii. The school has a big water shortage. It being a girls' school, this is a great concern and it can disrupt the learning environment.
- iv. The school lacks CCTV cameras in both dormitory and classroom as theft is prevalent.
- v. The dormitories lack ceiling boards, hanging lines, enough toilets and bathrooms and fire suppression systems.
- vi. The dormitories are too squeezed and have beds in the corridors contrary to Regulation 83 (k) of Basic Education Regulation, 2015 which states that the Board of Management of an institution shall ensure in institutions with boarding facilities, the space between the beds shall be at least 1.2 meters while the corridors or pathways shall be at least 2 meters.
- vii. The stairways are not wide enough for persons with disability. This provision should be made available for all hallways and multi-storey buildings.

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

7. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.140,363,338 which, as disclosed in Note 3 to the financial statements includes PA Support Programme amount of Kshs.1,919,183. Examination of the records revealed that the School charged an amount to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

8. Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.198,714,163 and Kshs.216,066,645 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.

9. Irregular Cash Payments

The statement of receipts and payments reflects payments for tuition of Kshs.12,963,945 and as disclosed in Note 6 to the financial statements. However, review of the supporting schedules revealed that tuition payments totalling Kshs.2,227,665 were procured through single sourcing and payments made in cash. This was contrary to Part 4 (i) of the Interim guidelines for the implementation of free secondary education dated 9 January, 2008 which states that tuition funds shall be deposited in this bank account and all payments shall be strictly by cheque. The funds shall be utilized for the procurement of teaching and learning materials (TLMs) only. This was also contrary to Regulation 27 of the Public Procurement and Asset Disposal Regulations, 2020 which allows expenditure under low value procurement under Section 107 of the Public Procurement and Asset Disposal Act, 2015 to an amount of Kshs.50,000 per item per financial year.

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

10. Unsupported Purchase of a School Management Software

Review of the financial records revealed that the School purchased a school management software. However, review of the budget and the procurement plan revealed that there was no budget for purchase of the software. Further, the supplier was single-sourced and

the procurement documents such as user requisition, contract, opening and closing tender minutes, LSO, payment voucher and invoice were not provided for audit review.

In addition, review of the system performance revealed the following shortcomings;

- i. The vendor (owner of the software) had not handed full access to the users/owners of the system affecting the full systems operations.
- ii. There was no defined segregation of roles and rights in the system.
- iii. The system could not run an ageing analysis for receivables.
- iv. The system could not run more than one vote head at ago.
- v. The vote heads were not created as per the PSASB standards.
- vi. The system was only used by the finance department leaving gaps in other departments which should have been automated including the stores, library and procurement departments.
- vii. The system did not maintain previous students' data base.
- viii. The users (Finance Department) were not well trained on how the system worked.

In the circumstances, value for money on the acquisition of the School management software could not be confirmed.

11. Failure to Maintain a Fixed Assets Register

Review of the financial statements revealed that summary of fixed assets register was not presented as required by the Public Sector Accounting Standards Board template. Further, the School did not maintain fixed assets register indicating dates of assets acquisition, types of assets, supplier names, values, custodians and locations in respect of the assets it owned. 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 addition, land ownership documents and motor vehicle log books were not provided for audit.

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

12. Unapproved Budget

The budget amounts presented in the statement of budgeted versus actual amounts were not supported by an 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.

13. Budget Imbalance

The statement of budgeted versus actual amounts reflects a final income budget of Kshs.143,987,898 and final expenditure budget of Kshs.143,884,310 resulting to a difference of Kshs.103,588. The budget imbalance is contrary to the provisions of Section 33(c) of the Public Finance Management (National Government) Regulations, 2015, which states that budget revenue and expenditure appropriation shall be balanced

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 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 because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and 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. Unqualified Members of the School Board of Management

Review of the qualifications of the members of the Board of Management in place as per minutes for the Board inauguration meeting dated 9 October, 2020 revealed that four members of the Board did not possess the minimum qualifications including the chairperson. This was contrary to Regulation 6(a) of the Basic Education Regulation, 2015 which states that, the minimum qualifications of the chairpersons and members of the Board of Management shall in the case of a secondary school or a middle level college, have a degree from a university recognized in Kenya and a KCSE certificate respectively.

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

3. Lack of a 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.

4. Lack of Insurance Cover for Assets

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

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

5. Weak Human Resource Management Practices

Review of personnel records revealed that the School did 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 could be altered without a trail. The payrolls did not include personal numbers, date of employment, date of retirement and job grade of the employees.

In the circumstances, the data integrity of personnel emoluments records could not be confirmed.

6. Poor Management of Scholarship and Bursaries

During the year under review, the School's Management did not maintain a complete list of students issued with bursaries/scholarships indicating the admission numbers and financiers/donors. Further, the 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 higher 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 ISSAI 2315 and ISSAI 2330. The standard 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 and 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'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 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

30 September, 2024

**NG'YA GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2022**

6 STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEADS	Note	2022 Kshs	2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	5,574,417.00	1,465,950.25
Capitation grants for operations	2	24,386,937.00	9,187,641.75
School Fund Income - Parents' contributio	3	140,363,338.37	15,653,051.96
School Fund Income - Other Receipts	4	100.00	-
Infrastructure & Devpt - Other Receipts	5	28,389,371.54	5,505,083.00
TOTAL RECEIPTS		198,714,163.91	31,811,726.96
PAYMENTS			
Payments for Tuition	6	12,963,945.00	1,455,455.00
Payment for Operation	7	13,247,760.00	4,366,110.00
Boarding and School Fund Payments	8	148,607,787.24	21,140,956.78
Payments for Infrastructure & Devpt	9	41,247,153.54	3,468,270.00
TOTAL PAYMENTS		216,066,645.78	30,430,791.78
SURPLUS		(17,352,481.87)	1,380,935.18

The school financial statements were approved on 30/06/2022 and signed by:

Name..... *[Signature]* Name..... *[Signature]* Name..... *[Signature]*
Chairman BOM **Principal/Secretary BOM** **Finance Officer**
 Sign: *[Signature]* Sign: *[Signature]* Sign: *[Signature]*
 Date: 05/7/24 Date: 05/7/24 Date: 05/07/2024



**NG'IYA GIRLS HIGH SCHOOL
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**7 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022**

DESCRIPTION OF VOTE HEADS	Note	2022	2021
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	10	11,141,864.90	7,141,896.48
Cash Balances	11	11,555.00	92,487.00
Total Cash and Cash Equivalents		11,153,419.90	7,234,383.48
Accounts Receivables	12	138,595,204.23	140,043,887.98
TOTAL FINANCIAL ASSETS		149,748,624.13	147,278,271.46
FINANCIAL LIABILITIES			
Accounts Payables	13	68,058,862.51	48,236,027.97
NET FINANCIAL ASSETS		81,689,761.62	99,042,243.49
REPRESENTED BY			
Accumulated Fund b/f	14	99,042,243.49	97,661,308.31
Surplus for the year		(17,352,481.87)	1,380,935.18
NET FINANCIAL POSITION		81,689,761.62	99,042,243.49

The school financial statements were approved on 30/08/2022 and signed by:

Name..... Name Flavie Arot Name SETH ONWARO
Chairman BOM Principal/Secretary BOM Finance Officer
Sign: [Signature] Sign [Signature] Sign [Signature]
Date: 05/07/24 Date: 05/07/2024



**NG'YA GIRLS HIGH SCHOOL
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8 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

Description	Note	2022 Kshs	2021 Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for tuition	1	5,574,417.00	1,465,950.25
Capitation grants for operations	2	24,386,937.00	9,187,641.75
School fund income - Parents' contributions/fees	3	140,363,338.37	15,653,051.96
School fund income - other receipts	4	100.00	-
Infrastructure & Devpt - Other Receipts	5	28,389,371.54	5,505,083.00
Total Receipts		198,714,163.91	31,811,726.96
Payments			
Payments for tuition	7	12,963,945.00	1,455,455.00
Payments for operations	8	13,247,760.00	4,366,110.00
Payments for boarding and school fund	9	148,607,787.24	21,140,956.78
Payments for Infrastructure & Devpt	10	41,247,153.54	3,468,270.00
Increase in receivables	14	(1,448,683.75)	(2,210,606.25)
Decrease in payables	15	(19,822,834.54)	211,502.39
Total Payments		194,795,127.49	28,431,687.92
Net Cashflow from Operating Activities		3,919,036.42	3,380,039.04
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cashflow from Investing Activities		3,919,036.42	3,380,039.04
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cashflow from Financing Activities		3,919,036.42	3,380,039.04
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,919,036.42	3,380,039.04
Cash and Cash Equivalents at the beginning of the year		7,234,383.48	3,854,344.44
Cash and Cash Equivalents at the end of the year		11,153,419.90	7,234,383.48

**NG'YA GIRLS HIGH SCHOOL
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**9 STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2022**

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 %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Library & Reference Materials	50,000.00		50,000.00	-	50,000.00	-
Exercise Books	2,800,000.00		2,800,000.00	-	2,800,000.00	-
Laboratory equipment	2,970,000.00		2,970,000.00	-	2,970,000.00	-
Internal Exams	4,922,300.00		4,922,300.00	-	4,922,300.00	-
Teaching/Learning materials	3,135,750.00		3,135,750.00	-	3,135,750.00	-
Other Learning Materials	-		-	-	-	-
(2) CAPITATION ON OPERATIONS						
Personal emoluments	4,348,476.00		4,348,476.00	11,775,437.00	(7,426,961.00)	270.79
Repairs and maintenance	7,600,000.00		7,600,000.00	8,845,500.00	(1,245,500.00)	116.39
Local transport & traveling	-		-	490,800.00	(490,800.00)	-
Electricity and water	4,500,000.00		4,500,000.00	1,378,300.00	3,121,700.00	30.63
Medical & Insurance	-		-	-	-	-
Administration costs	2,403,588.00		2,403,588.00	1,541,900.00	861,688.00	64.15
Activity	-		-	-	-	-
Infrastructure	-		-	-	-	-
Sub totals c/f	32,730,114.00		32,730,114.00	24,031,937.00	8,698,177.00	481.96

**NG'UYA GIRLS HIGH SCHOOL
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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2022 (Continued)**

(3) FEES CHARGED ON PARENTS	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	32,730,114.00	-	32,730,114.00	24,031,937.00	8,698,177.00	481.96
Personal Emoluments	21,829,384.00		21,829,384.00	15,989,923.90	5,839,460.10	73.25
Repairs and Maintenance	5,466,000.00		5,466,000.00	5,228,250.25	237,749.75	95.65
Local transport & traveling	4,290,000.00		4,290,000.00	4,093,194.80	196,805.20	95.41
Electricity and water	10,491,600.00		10,491,600.00	19,590,144.85	(9,098,544.85)	186.72
Medical & Insurance	-		-	-	-	-
Administration costs	8,391,000.00		8,391,000.00	10,309,921.80	2,204,954.86	122.87
Activity	2,564,100.00		2,564,100.00	2,332,179.40	156,996.20	90.96
Boarding equipment and Stores/Lunch	58,225,700.00		58,225,700.00	75,881,643.37	(17,655,943.37)	130.32
TOTAL INCOME	143,987,898.00	-	143,987,898.00	157,457,195.37	(9,420,345.11)	1,277.14
(1) EXPENDITURE FOR TUITION						
Library & Reference Materials	50,000.00		50,000.00	1,402,040.00	- 1,352,040.00	2,804.08
Exercise books	2,800,000.00		2,800,000.00	600,000.00	2,200,000.00	21.43
Laboratory equipment	2,970,000.00		2,970,000.00	4,865,430.00	- 1,895,430.00	163.82
Internal exams	4,922,300.00		4,922,300.00	3,800,110.00	1,122,190.00	77.20
Teaching/Learning materials	3,135,750.00		3,135,750.00	2,295,525.00	840,225.00	73.20
Other Learning Materials	-		-	-	-	-
Bank charges					-	-
(2) EXPENDITURE FOR OPERATION						
Personal Emoluments	4,348,476.00		4,348,476.00	9,875,530.00	(5,527,054.00)	227.10
Repairs and Maintenance	7,600,000.00		7,600,000.00	-	7,600,000.00	-
Sub totals c/f	25,826,526.00		25,826,526.00	22,838,635.00	2,987,891.00	3,366.84

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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2022 (Continued)**

(2) EXPENDITURE FOR OPERATION ACTIVITIES						
	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	25,826,526.00		25,826,526.00	22,838,635.00	2987891	3366.84
Local transport & traveling	-		-	611,890.00	(611,890.00)	0.00
Electricity and water	4,500,000.00		4,500,000.00	800,000.00	3,700,000.00	17.78
Medical	-		-	-	-	0.00
Administration costs	2,300,000.00		2,300,000.00	670,340.00	1,629,660.00	29.15
Activity	-		-	990,000.00	(990,000.00)	0.00
NTS Welfare	-		-	300,000.00	(300,000.00)	0.00
Infrastructure	-		-	-	-	0.00
					-	0.00
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment & Stores	58,225,700.00		58,225,700.00	72,689,595.43	58,225,700.00	124.84
Personal emoluments	21,829,384.00		21,829,384.00	15,993,869.00	21,829,384.00	73.27
Repairs and maintenance	5,466,000.00		5,466,000.00	12,846,863.00	5,466,000.00	235.03
Local Transport and traveling	4,290,000.00		4,290,000.00	4,753,608.00	4,290,000.00	110.81
Electricity and water	10,491,600.00		10,491,600.00	11,202,155.00	10,491,600.00	106.77
Medical and Insurance	-		-	-	-	0.00
Administration costs	8,391,000.00		8,391,000.00	13,785,606.81	8,391,000.00	164.29
Activity	2,564,100.00		2,564,100.00	2,011,310.00	2,564,100.00	78.44
School farm	-		-	-	-	-
Bus Hire	-		-	-	-	-
Uniform	-		-	-	-	-
TOTAL EXPENDITURE	143,884,310.00		143,884,310.00	159,493,872.24	117,673,445.00	4,307.21

**NG'ITYA GIRLS HIGH SCHOOL
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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 regulation. 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 2022.

**NG'UYA GIRLS HIGH SCHOOL
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11. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2022 Kshs	2021 Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Library/Reference materials	-	-
Internal exams	-	-
Teaching/learning materials	-	-
Chalks & Dusters	-	-
Tuition /MOE	5,574,417.00	1,465,950.25
Total	5,574,417.00	1,465,950.25

2 CAPITATION GRANT FOR OPERATIONS

Description	2022 Kshs	2021 Kshs
Personal emoluments	11,775,437.00	4,968,641.75
Maintenance & Improvement	8,845,500.00	4,219,000.00
Local transport and traveling	490,800.00	-
Electricity and water	1,378,300.00	-
Medical & Insurance	-	-
Administration costs	1,541,900.00	-
EDU Afya	355,000.00	-
Activity	-	-
Total	24,386,937.00	9,187,641.75

3 PARENTS' CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	2022 Kshs	2021 Kshs
Boarding Equipment & Stores	75,881,643.37	5,947,634.00
Personal emoluments	15,989,923.90	2,661,375.50
Repairs and maintenance	5,228,250.25	908,847.00
Local transport and traveling	4,093,194.80	743,721.30
Electricity and water	19,590,144.85	2,913,653.20
Administration costs	10,309,921.80	2,204,954.86
Activity	2,332,179.40	156,996.20
BOM Teachers	2,170,518.00	-
Breakages & Losses	205,829.00	115,869.90

PTA Devpt. Fund	1,919,183.00	-
Infrastructure	2,634,450.00	
Interest earned	8,100.00	-
Total	140,363,338.37	15,653,051.96

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT

Description	2022	2021
	Kshs	Kshs
Interest (Alumni Account)	100.00	-
Total	100.00	-

5 OTHER RECEIPTS - INFRASTRUCTURE & DEVELOPMENT ACCOUNT

Description	2022	2021
	Kshs	Kshs
Bus Hire	17,000.00	-
Tender Fees	71,000.00	-
SMASSE/Workshop	60,000.00	-
Farm	463,510.00	520,015.00
Academic Monitoring	166,450.00	235,400.00
Bakery	5,829,436.54	2,114,845.00
Boarding - Development	6,905,381.00	2,634,823.00
Boarding - Infrastructure	11,215,530.00	-
MIF/Infrastructure	3,661,064.00	-
Total	28,389,371.54	5,505,083.00

6 PAYMENTS FOR TUITION

Description	2022	2021
	Kshs	Kshs
Text books	-	-
Exercise books	600,000.00	-
Laboratory equipment	4,865,430.00	764,815.00
Teaching/Learning materials	2,295,525.00	34,500.00
Internal Examinations	3,800,110.00	309,950.00
Reference & Library	1,402,040.00	33,070.00
Dusters & Chalk	-	-
Bank charges	840.00	1,320.00
Tuition	-	311,800.00
Total	12,963,945.00	1,455,455.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

Description	2022	2021
	Kshs	Kshs
Personal emoluments	9,875,530.00	2,204,236.00
Local transport and traveling	611,890.00	195,794.00
Electricity and water	800,000.00	1,250,000.00
Administration costs	670,340.00	516,080.00
Activity	990,000.00	200,000.00
Maintenance & Improvement	300,000.00	-
Total	13,247,760.00	4,366,110.00

8 BOARDING AND SCHOOL FUND PAYMENTS

Description	2022	2021
	Kshs	Kshs
Lunch programme/ BES	72,689,595.43	9,519,880.06
Electricity Water & Conservancy	11,202,155.00	1,570,130.00
Local Travelling & Transport	4,753,608.00	518,290.00
Repair Manintenance & Improvement	12,846,863.00	608,113.00
Administration Costs	13,785,606.81	2,058,285.72
P.Emoluments	15,993,869.00	6,857,018.00
Activity	2,011,310.00	8,280.00
Infrastructure	15,324,780.00	
Bank Charges	-	960.00
Total	148,607,787.24	21,140,956.78

9 OTHER PAYMENTS - INFRASTRUCTURE & DEVELOPMENT ACCOUNT

Name of Bank Account	2022	2021
	Kshs	Kshs
Tender	27,000.00	-
SMASSE/Workshop	419,910.00	-
Academic Monitoring	304,250.00	65,250.00
Bakery	3,040,351.54	1,629,750.00
Boarding - Development	9,030,937.00	1,439,180.00
Boarding - Infrastructure	909,000.00	
MIF/Infrastructure	26,304,790.00	
Farm	1,197,225.00	334,090.00
Bus Hire	9,000.00	
Bank charges/Contingencies	4,690.00	-
Total	41,247,153.54	3,468,270.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BANK ACCOUNTS

Name of Bank Account	Bank Account	2022	2021
	Number	Kshs	Kshs
Tuition Account		78,108.13	208,306.13
Operations Account		1,735,064.56	3,603,822.56
School Fund Account		6,286,897.82	910,676.40
Development Account		1,836,505.79	2,238,516.79
Infrastructure Account		1,024,614.00	-
Income Generating Account	0970261028865	84,590.00	84,590.00
Endowment Account	0970261028896	35,084.60	35,084.60
Alumni Account	0970261072384	61,000.00	60,900.00
Total		11,141,864.90	7,141,896.48

11 CASH IN HAND

Description	2022	2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund Account	11,555.00	92,487.00
Development Account	-	-
Total	11,555.00	92,487.00

12 ACCOUNTS RECEIVABLE

Description	2022	2021
	Kshs	Kshs
Fees Arrears (see ageing below)	49,058,636.36	55,268,213.56
Other non-fees receivables (see ageing below)	89,536,567.87	84,775,674.42
Total	138,595,204.23	140,043,887.98

**SAWAGONGO HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ACCOUNTS RECEIVABLE AGEING

Description	2022	2021
	Kshs	Kshs
Fees arrears - 2019 & back b/f -boarding a/c	15,986,676.55	16,022,226.55
Fees arrears - 2020 b/f - boarding a/c	27,130,705.01	33,304,732.21
Fees arrears 2017 & back b/f Devpt. Account	5,884,866.80	5,884,866.80
Fees arrears 2018 b/f Devpt. Fund	56,388.00	56,388.00
Total	49,058,636.36	55,268,213.56
Other non-fees receivables		
Tuition account - school fund	11,101,831.60	11,101,831.60
KCB Boarding account b/f - school fund	30,458,136.75	30,458,136.75
Equity Boarding account - school fund	13,784,296.35	13,784,296.35
HELB b/f - school fund	751,750.10	883,488.10
KUDHEIYA 2017 b/f - school fund	33,550.00	33,550.00
Social Education & Ethics b/f	11,377.75	11,377.75
Co-op Bank Loan (Over-recovery) b/f -school fund	249,137.85	249,137.85
KCB Bank loan (Repayment) - school fund	23,437,942.74	18,426,123.29
Salary advances 2018 & 2019 b/f	(93,500.00)	(93,500.00)
Salary advances 2020 -school fund	85,812.00	218,500.00
Refunds 2019 b/f - school fund	533,009.00	533,009.00
R/D Cheques 2018 & 2019 b/f - school fund	84,000.00	84,000.00
R/D Cheques 2020 school fund	23,500.00	10,000.00
Investment account - school fund	1,340,501.18	1,340,501.18
Suspence account - school fund	355,237.35	355,237.35
Investment account b/f - Devpt. fund	780,594.60	780,594.60
Suspence account - Devpt. fund	140,000.00	140,000.00
Suspence account - Operations	6,408,240.60	6,408,240.60
NHIF	51,150.00	51,150.00
Total	89,536,567.87	84,775,674.42

13 ACCOUNTS PAYABLE

Description	2022	2021
	Kshs	Kshs
Trade creditors (see ageing below & annex 1)	19,035,314.00	32,120,804.00
Other creditors (see ageing below)	49,023,548.51	16,115,223.97
Total	68,058,862.51	48,236,027.97

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

AGEING OF CREDITORS

Description	2022 Kshs	2021 Kshs
Trade creditors for 2019 b/f - School Fund a/c	1,948,045.00	1,948,045.00
Trade creditors for 2020 b/f - School fund a/c	13,714,739.00	24,691,429.00
Trade creditors 2019 & back b/f - Tuition fund a/c	2,006,251.00	2,006,251.00
Trade creditors 2020 b/f - Tuition fund a/c	926,279.00	3,035,079.00
Trade creditors 2017 b/f - Operations fund a/c	220,000.00	220,000.00
Trade creditors 2018 b/f - Development fund a/c	220,000.00	220,000.00
Total	19,035,314.00	32,120,804.00
Other Creditors		
Refunds 2018 b/f -school fund a/c	344,504.40	344,504.40
Refunds 2020 - school fund a/c	13,008,235.75	768,510.00
Savings account b/f - school fund a/c	1,400,000.00	1,400,000.00
Prepaid fees - school fund a/c	30,066,513.73	9,390,429.94
Bursary fund - school fund a/c	1,409,682.20	1,399,682.20
RMI/Development fund - school fund a/c	(33,750,460.00)	(33,585,715.00)
Overfunding 2018 b/f - Tuition a/c	1,353,866.60	1,353,866.60
Co-op Boarding account b/f - Tuition	10,169,579.75	10,169,579.75
KCB Boarding account b/f - Tuition	3,301,770.00	3,301,770.00
Equity Boarding account b/f - Tuition	1,319,460.00	1,319,460.00
FSDE Overfunding 2018 b/f Operations fund a/c	353,907.70	353,907.70
Maintenance & Improvements - Operations	5,295,487.70	5,295,487.70
KCB Boarding account b/f - Devpt. account	29,321,847.62	29,321,847.62
Equity Boarding account b/f - Devpt. account	1,795,000.00	1,795,000.00
PTA/ Development fund - Devpt. Fund a/c	(27,605,039.59)	(27,605,039.59)
Caution Money fund - Devpt. Fund a/c	1,085,718.55	1,085,718.55
Endowment Fund - Development fund	2,128,057.00	2,128,057.00
Farm Account - Development account	1,789,893.10	1,789,893.10
Bakery Fund - Development fund	5,553,389.00	5,553,389.00
NSSF	2,360.00	2,360.00
Salary Advance	178,533.00	178,533.00
Staff Welfare	353,982.00	353,982.00
House Rent	143,070.00	-
Library Equipment	4,190.00	-
Total	49,023,548.51	16,115,223.97

14 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	2022	2021
	Kshs	Kshs
Bank balances	7,141,896.48	3,853,627.44
Cash balances	92,487.00	717.00
Receivables	140,043,887.98	142,254,494.23
Payables	48,236,027.97	48,447,530.36
Total	99,042,243.49	97,661,308.31

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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	2022	2021
Kshs	Kshs	Kshs
Gratuity and leave provisions	-	-
Total	-	-

16 Biological Assets

Description	2022	2021
Kshs	Kshs	Kshs
Cattle	-	-
Goats		
Trees		
Poultry		
Total	-	-

17 Borrowings

Description	2022	2021
Kshs	Kshs	Kshs
Borrowings at the beginning of the year	-	-
Borrowings during the year		
Repayments during the year		
Balance at the end of the year	-	-

18 Stock/Inventory

Description	2022	2021
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		
Total	-	-

19 Creditors

Description	2022	2021
Kshs	Kshs	Kshs
Creditors 2021 (See Annex I)	14,653,903.00	-
		-
Total	14,653,903.00	-

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OTHER IMPORTANT DISCLOSURES (Continued)

20 DEBTORS 2022

Description	2021	2020
	Kshs	Kshs
Fee arrears 2022 (See Annex 3)	33,363,001.00	-
	-	-
Total	33,363,001.00	-

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

	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2022	Outstanding Balance 2021	
Supplier of Goods or Services	a Kshs	b Kshs	c Kshs	d=a-c Kshs	Kshs	Comments
1 MAYABRA ENTERPRISES				797,484.00		
2 CIANDCI LIMITED				522,569.00		
3 PHILAB GENERAL SUPPLIES				212,000.00		
4 LITEMORE				70,000.00		
6 WINAM PEST ERADICATION				600,000.00		
7 BENSLYN SOLUTION				1,195,500.00		
8 JAREX SECURITY SERVICES				383,600.00		
10 JUAKALI STRUCTURAL ENGINEERING				547,000.00		
11 HONGERO MOTO GARAGE				445,750.00		
13 SILVERSTONE DIGITAL ENTERPRISES				271,183.00		
14 MUKOFE ENTERPRISES				950,000.00		
16 MOMA ELECTRICAL CO SERVICES LTD				1,257,000.00		
17 MAKABI GREEN ENTERPRISES				291,500.00		
18 ANGELINE AWINO OMONDI				48,250.00		
19 ZACHARY ONYANGO AKOKO				96,200.00		
20 PAMELA DULLA				574,000.00		
21 CHARLES OBURU				383,087.00		
25 NYABADE CLEANING SERVICES				600,000.00		
27 WYROCK SELF HELP GROUP				550,000.00		
28 TUNZA COMPUTERS				150,000.00		
30 DOUVERO ENTERPRISES				499,750.00		
31 DANICO ENTERPRISES				1,240,000.00		

32	JADAN PRINTS & STATIONARY SUPPLIERS				550,000.00		
35	MASOTEX ENTERPRISES				463,530.00		
36	BRISK INTERNATIONAL LIMITED				450,000.00		
37	WIMAMO ENTERPRISES				806,500.00		
39	NANCY OTIENO				699,000.00		
Grand Total					14,653,903.00		

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ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER

Asset Class	Date Purchased	Location	Historical cost b/f Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f Kshs
Land						
Buildings and structures						
Office equipment, furniture and fittings						
ICT equipment and other ICT assets						
Tools and apparatus						
Textbooks						
Other machinery and equipment						
Heritage and cultural assets						
Intangible assets - software						
Total						

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

CLASS	AMOUNT
TERM 1	11,038,850.00
TERM 2	9,306,936.00
TERM 3	13,017,215.00
TOTAL	33,363,001.00