

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL

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

BUNGOMA COUNTY



ST. BRIGID NANGWE GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

St. Bridgid Nangwe Girls *High School* is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Bungoma** County, **Bungoma Central** Sub-County

The school was registered in **15.12.2009** under registration number **GP/A/7736/09** and is currently categorized as a **County school** public school established, owned or operated by the Government. St. Bridgid Nangwe Girls High School is a day/boarding school and had **343** number of students as at **30th June 2022**. It has **2** streams and **13 teachers** of which **7 teachers** are employed by the School Board of Management.

(b) School Board of Management - Board Members

St. Bridgid Nangwe Girls High 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	Miyanga Gregory	Chairman- Sponsor	11/03/2022
2	Mrs. Francisca Wanzala	Secretary - Principal	11/03/2022
3	Beatrice Kuloba	Member –Parent	11/03/2022
4	Florence Otieno	Member –Parent	11/03/2022
5	Moses Sudi	Member - Parent	11/03/2022
6	Chrispinus Wandiba	Member- Community	11/03/2022
7	Davis Mukolwe	Member- Community	11/03/2022
8	Jane Chenge	Member – Rep CEB	11/03/2022
9	Yasin Ongoma	Member Rep Teachers	11/03/2022
10	Paul Peter Khaemba	Members - Sponsor	11/03/2022
11	Mary Wafula	Member - Sponsor	11/03/2022
12	Alice Lichuma	Member Special Needs	11/03/2022
13	Benedette Watitwa	Rep Students	11/03/2022
14	David Khaemba	Member – Community	11/03/2022
15	Samwel Wanyonyi	Member- Special intrests	11/03/2022
16	Godfrey Wanyonyi	Co-opted member – PA Chair	11/03/2022
17	Alice Shirengo	Co-opted member – Class Rep	11/03/2022
18	Maurice Wanyonyi	Co-opted member – Class Rep	11/03/2022

The function of the St. Bridgid Nangwe Girls High School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.

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- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) St. Bridgid Nangwe Girls High school comprises of the following Sub-Committees:-

1. EXECUTIVE COMMITTEE.:

Ref:	Name of Committee	Designation	Number of meetings attended during the year
1	Gregory Miyanga	Chairman	4 out of 4
2	Francisca Wanzala	Secretary /Principal	4 out of 4
3	Godfrey Wanyonyi	P.A Chair	4 out of 4
4	Chrispinus Wandibba	Community	4 out of 4
5	Florence Otieno	Parent	4 out of 4
6	Jane Chenge	Vice Chairman	4 out of 4

2. FINANCE/ AUDIT COMMITTEE

1	Gregory Miyanga	BOM Chair	2 out of 4
2	Francisca Wanzala	Secretary – Bom	2 out of 4
3	Chrispinus Wandibba	Chair Finance	2 out of 4
4	Godfrey Wanyonyi	P.A Chair	2 out of 4
5	Davis Mukolwe	Member	2 out of 4

3. ACADEMIC COMMITTEE

1	Jane Chenge	Chair Academic	4 out of 4
2	Francisca Wanzala	Secretary	4 Out of 4
3	Yasin Ongoma	Member – Teacher	4 Out of 4
4	Rev Alice Shirengo	Member	4 out of 4
5	Maurice Wanyama	Member	4 out of 4
6	Quintus Wesonga	DOS	4 out of 4

4. INFRASTRUCTURE COMMITTEE (DEVELOPMENT COMMITTEE).

1	Gregory Miyanga	Chairman	2 out of 4
2	Francisca Wanzala	Secretary	2 out of 4
3	Samwel Wanyonyi	Member – CDF	2 out of 4
4	Godfrey Wanyonyi	P.A Chair	2 out of 4
5	Alice Lichuma	Member	2 out of 4
6	Moses Sudi	Member	2 out of 4

7. DISCIPLINE/LEGAL COMMITTEE

1	Davis Mukolwe	Chair	1 out of 4
2	Francisca Wanzala	Secretary	1 out of 4
3	Florence Otieno	Member	1 out of 4
4	David Khaemba	Member	1 out of 4

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5	Hellen Muronji	D/Principal	1 out of 4
6	Bennedate Watitwa	Student Rep	1 out of 4
7	Gregory Miyanga	Member	1 out of 4
6. WELFARE			
1	Paul Peter		1 out of 1
2	Francisca Wanzala		1 out of 1
3	Beatrice Kuloba		1 out of 1
4	Ongoma Yasin		1 out of 1
5	Alice Shirengo		1 out of 1
6	Davis Mukolwe		1 out of 1
7	Bennadate Watitwa		1 out of 1
7. SECURITY COMMITTEE			
1	Gregory Miyanga		1 out of 1
2	Francisca Wanzala		1 out of 1
3	Mary Wafula		1 out of 1
4	Jane Chenge		1 out of 1
5	Samwel Wanyonyi		1 out of 1
6	Dominic Wekesa	Area Chief	1 out of 1
8. BANK SIGNATORIES			
1	Gregory Miyanga	BOM Chiar	
2	Francisca Wanzala	Secretary/ Principal	
3	Davis Mukolwe	Treasurer	
4	Godfrey Wanyonyi	P.A Chairman	

(d) The St. Bridgid Nangwe Girls High 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	Francisca Wanzala	272169
2	Deputy Principal	Hellen Muronji	348786
3	School Bursar	Ignatius Mukopi	-

(e) Schools contacts

Post Office Box: 2440
 Telephone: 0724364135
 E-mail: nangwegirls@gmail.com

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks including the CDF Account.

NO	A/C NAME	PURPOSE	A/C NO	BANK	BRANCH
1	Tuition	M.O.E Funds	01139049433500	Co-operative	BUNGOMA
2	Operation	M.O.E Funds	01139049433501	Co-operative	BUNGOMA
3	School Fund	Boarding/Lunch	01139049433502	Co-operative	BUNGOMA
4	Infrastructure	Infrastructure Funds	01139049433503	Co-operative	BUNGOMA
5	CDF	CDF Funds /Project	01141049433500	Co-operative	BUNGOMA

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1. MPESA Pay Bill
BUSINESS NUMBER 400222
A/C NUMBER 266132 Attached to co-operative Bank.

(g) Independent Auditors

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

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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

The surplus for the year 2021 was 1,520,048, 2022 was 3,192,001.

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

For St.bridgid Nangwe Girls for three years were as follows

		Kshs.
2020	Tuition	627,800
	Operation	4,005,300
	Total	4,633,100
2021	Tuition	444,773
	Operation	2,843,723
	Total	3,288,496
2022	Tuition	1,115,511
	Operation	5,437,529
	Total	6,553,038

- Ratio of capitation grant per student over the last three years
 The ratio of capitation grants per student was as follows
 2020=1: 21,636 2021=1:17,339 2022=1:22,244
- A three-year overview of growth of other income(s) earned by the school.

PARENTS

2020=3,228,222

2021=3,976,124

2022=12,218,117

- A three-year overview of growth in expenditure of the school
- 2021= 5,820,048
- 2022=15,288,656
- Movement of debtors and creditors of the school over the last three years

Years (debtors)	Amount	Years (Debtors)	Amount
2020	4,097,643	2020	1,688,619
2021	1,855,357	2021	1,974,607
2022	5,372,910	2022	2,525,565

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

Years	Cash	Bank balances	Total
2020	19,852	212,843	233,159
2021	20,316	1,413,087	1,433,403
2022	12,706	1,861,224	1,873,930

-Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).

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TABLE OF TREND

	2020	2021	2022	REASONS
Receivables (Fees defaulters)	4,097,643	1,855,357	5,372,910	-Additional fee arrears due to poor fee payment.
Payables(Creditors)	1688619	1,974,607	2,525,565	-Poor fee payments -Change and delayed in capitation.
Capitation				
a) Tuition	627,800	444,773	1,115,511	-Change in students' enrolment.
b) operation	4,005,300	2,843,723	5,437,529	-Change in students enrolment.
Others i.e Income generating projects	-	-	-	-The school does not have

b) Teacher Student ratio: 1 teacher 20 students.

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

Number of teachers transferred = 2

No of retired teacher =1

Number of teachers employed by TSC=13

Number of teachers employed by BOM=7

Maths/Chem =1 Teacher

Bio/Chem=2 teachers

Physics/Chem=1

Maths/Physics =1

Maths/BST=1

English /Lit = 2

Kiswahili/Geog=1

Bio/Agric=2

History/C.R.E = 1

Kiswahili/C.R.E=0

Home science = 0

Geog/C.R.E=0

Geog/BST=0

Maths/Geog = 0

History/Kiswahili =0

Computer=0

Shortage =7 teachers

c) KCSE MEAN SCORE:

2020 – 3.741

2021=4.392

2022=5.295

d) NUMBER OF CANDIDATES :

2020 = 58

2021=74

2022=61

e) CAPACITY OF THE SCHOOL:

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1 Dormitory = 200 students.

Summary Report of the Performance of the St. Bridgid Nangwe Girls High School

f) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

Science Lab	2020/2021/2022	M S I FROM M.O.E
Dormitory	2020/ up to date	Parents and well wishers
Library	2022 to date	M S I from M.O.E



School Principal

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III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of St. Bridgid Nangwe 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 the school's transactions during the financial year ended 30th January, 2023, and of the school's financial position as at that date.

Name: SUSAN WANYELA
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 31/8/2023

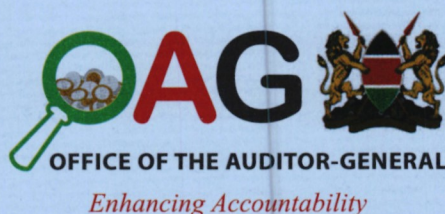
Name: FRANCISCA WANZALA
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 31/8/2023

Name: IGNATIUS WABWILE
Designation: Bursar/ Finance Officer
Sign: [Signature]
Date: 31/8/2023



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ST. BRIGID NANGWE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BUNGOMA 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 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. Bridgid Nangwe Girls High School set out on pages 1 to 27, which comprise 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 year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in Capitation Grants for Operations

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.5,147,029 which, as disclosed in Note 2 to the financial statements includes repairs and maintenance totalling to Kshs.2,239,500 . However, the supporting ledger provided reflected Kshs.1,947,000 resulting to an unreconciled variance of Kshs.292,500.

In the circumstances, the accuracy and completeness of the capitation grants for operations amounting to Kshs.2,239,500 could not be confirmed.

2. Inaccuracies in Accumulated Fund Brought Forward Balance

The statement of financial assets and financial liabilities reflects accumulated fund brought forward balance of Kshs.9,905,993 which differed with the net financial position balance of Kshs.9,894,052 resulting to an unexplained variance of Kshs.11,941.

In the circumstances, the accuracy and completeness of accumulated fund brought forward balance of Kshs.9,905,993 could not be confirmed.

3. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects total payments balance of Kshs.15,308,206. However, the supporting ledger and schedules provided reflected an amount of Kshs.15,432,047, resulting to an unexplained variance of Kshs.123,841.

In the circumstances, the accuracy and completeness of the statement of receipts and payments amounts of Kshs.15,308,206 could not be confirmed.

4. Unsupported Fixed Assets Balance

The summary of fixed assets register reflects fixed assets balances of Kshs.37,251,450 which, as disclosed in Annex 2 to the financial statements includes Kshs.2,950,000 in respect of three (3) parcels of land. However, out of the three (3) parcels of land, the

School did not have title deeds for two (2) parcels of land valued at Kshs.1,650,000 and the valuation reports confirming the land values were not provided for audit.

Further, Annex 2 to the financial statements reflects a fourth parcel of land with a title deed but whose value is not reflected in the financial statements.

In addition, the Annex reflects textbooks with nil value, but the assets register provided for audit reflected existence of one thousand four hundred and sixty-six (1,466) textbooks.

In the circumstances, the accuracy and completeness of the assets balance of Kshs.37,251,450 could not be confirmed.

5. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.13,730,079 which, as disclosed in Note 9 to the financial statements includes fees arrears amounting to Kshs.8,357,169 . However, the schedules supporting the fees arrears were not provided for audit. Further included in the balance is Kshs.5,163,756 that had been outstanding for more than two (2) years and the aging analysis was not provided for audit.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.13,730,079 could not be confirmed.

6. Unsupported and Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.2,525,565 which, as disclosed in Note 10 to the financial statements includes trade creditors balance of Kshs.2,454,336 which further includes Kshs.572,733. However, supporting invoices were not provided for audit. Further included in the balance is Kshs.470,172 that had been outstanding for more than two (2) years.

Failure to pay outstanding payables may lead to increased liabilities and unexpected penalties which may increase the School's financial burden.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.2,454,336 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Bridgid Nangwe 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.

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.

Other Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.20,085,840 and Kshs.19,980,657 respectively resulting to an under- collection of Kshs.105,183 or 1% of the budget.

Similarly, the School expended Kshs.16,808,206 against an approved budget of Kshs.20,085,840 resulting to an under-expenditure of Kshs.3,277,634 or 16% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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 matter 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

Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

The statement of budgeted versus actual amounts reflects various percentages of utilization amounts below 90% and others above 100%, whose explanatory notes are not provided in the footnotes as required by the prescribed template. This is contrary Section 81(3) of the Public Finance Management Act, 2012, which requires that the accounting officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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.

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 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. Non-Compliance with Board of Management Academic Requirements

Review of records revealed that four (4) out of the fourteen (14) members of the Board of Management did not have Kenya Certificate of Secondary Education certificates. This is contrary to Regulation 6 of the Basic Education Regulations, 2015, which requires a member of the Board of Management of a secondary school, other than the chairperson, to have a Kenya Certificate of Secondary Education certificate.

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

2. Lack of a Functional Audit Committee

The School did not have a functional Audit Committee of the Board. This is contrary to Section 155 of the Public Finance Management Act, 2012 which provides for the establishment of an Audit Committee of the Board. As such the School did not benefit from the assurance and advisory services from the oversight from the Audit Committee.

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal 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 School's policies and procedures may deteriorate.

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

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

I communicate with the 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 October, 2023

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS YEAR TO 30TH JUNE 2022

Description of Vote Head	Note	2021-2022	1 st January-30 th June 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,115,511	444,773
Capitation grants for operations	2	5,147,029	2,919,348
School fund income- parents' contributions	3	12,218,117	3,976,124
School fund income- other receipts		-	-
Proceeds from borrowings		-	-
Total Receipts		18,480,657	7,340,245
Payments			
Payments for tuition	4	1,612,680	352,050
Payments for operations	5	5,734,482	2,834,097
Boarding and school fund payments	6	7,961,044	2,634,050
Total Payments		15,308,206	5,820,197
Surplus/Deficit		3,172,451	1,520,048

The school's financial statements were approved on **31st August, 2023** and signed by:

Name: SUSAN WANYELA
 Designation: Chairman, School Board of Management
 Sign: *[Signature]*
 Date: 31/8/2023

Name: FRANCISCA WANZALA
 Designation: School Principal & Secretary to Board of Management
 Sign: *[Signature]*
 Date: 31/8/2023



Name: IGNATIUS WADWILE
 Designation: Bursar/ Finance Officer
 Sign: *[Signature]*
 Date: 31/8/2023

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
 Reports and financial statements for the year ended 30th June 2022

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022.

Description	Note	2021-2022	1 st January-30 th June 2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	7	1,861,224	1,433,403
Cash balances	8	12,706	20,316
Short term investment		-	-
Total cash and cash equivalent		1,873,930	1,453,719
Account's receivables	9	13,730,079	10,414,940
Total financial assets		15,604,009	11,868,699
Financial liabilities			
Accounts payables	10	(2,525,565)	(1,974,607)
Net financial assets		13,078,444	9,894,052
Represented by			
Accumulated fund b/fwd	11	9,905,993	8,374,004
Surplus/deficit for the year		3,172,451	1,520,048
Net financial position		13,078,444	9,894,052

The school's financial statements were approved on 31st August, 2023 and signed by:

Name: SUSAN WANYEKA
 Designation: Chairman, School Board of Management
 Sign: *fweli*
 Date: 31/8/2023

Name: FRANCISCA WANZALA
 Designation: School Principal & Secretary to Board of Management
 Sign: *Francis*
 Date: 31/8/2023



Name: IGNATIUS WADWILE
 Designation: Bursar/ Finance Officer
 Sign: *Wadwile*
 Date: 31/8/2023

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

Description	Notes	2021-2022	1 st January-30 th June 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,115,511	444,773
Capitation grants for operations	2	5,147,029	2,919,348
School fund income- parents contributions/ fees	3	12,218,117	3,976,124
School fund income- other receipts		-	-
Total receipts		18,480,657	7,340,245
Payments			
Payments for tuition	4	1,612,680	352,050
Payments for operations	5	5,734,482	2,834,097
Boarding and school fund payments	6	7,961,044	2,634,050
Total payments		15,308,206	5,820,197
Net cash flow from operating activities		3,172,451	1,520,048
Adjusted for:-			
Degree/(increase) in accounts receivable		(3,295,589)	(580,615)
Increase (degrees) in accounts payable		550,959	260,811
TOTAL		427,821	1,200,244
Cash-flow from investing activities			
Proceeds from sale of assets		-	-
Net cash flows from investing activities		-	-
Cash-flow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		427,821	1,200,244
Cash and cash equivalent at beginning of the year		1,433,403	233,159
Cash and cash equivalent at end of the year		1,861,224	1,433,403

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c %
Receipts						
<i>(1) capitacion grant on tuition</i>						
Textbooks and reference materials	265,000	-	265,000	115,425	149,575	44%
Exercise books	440,000	-	440,000	359,530	80,470	82%
Laboratory equipment	639,840	-	639,840	470,000	169,840	73%
Internal exams	42,500	-	42,500	42,500	-	100%
Teaching / learning materials	265,000	-	265,000	121,000	144,000	46%
Chalks	19,500	-	19,500	7,056	12,444	36%
Total	1,671,840		1,671,840	1,115,511	556,329	67%
<i>(2) capitacion grant on operations</i>						
Personnel emoluments	1,800,000	-	1,800,000	1,820,520	(20,520)	101%
Repairs and maintenance	1,800,000	-	1,800,000	2,239,500	(439,500)	124%
Local transport / travelling	360,000	-	360,000	142,739	217,261	40%
Electricity and water	324,000	-	324,000	212,500	111,500	66%
Medical	720,000	-	720,000	68,600	651,400	10%
Administration costs	360,000	-	360,000	663,170	(303,170)	184%
Activity	540,000	-	540,000	-	540,000	0%
Total	5,904,000		5,904,000	5,147,029	756,971	87%
<i>(3) fees charged on parents</i>						
Personnel emoluments	1,440,000	-	1,440,000	767,650	672,350	53%
Repairs and maintenance	750,000	-	750,000	587,130	162,870	78%
Lunch and boarding	7,140,000		7,140,000	9,419,922	(2,279,922)	132%
Local transport / travelling	150,000	-	150,000	218,574	(68,574)	146%
Electricity and water	300,000	-	300,000	304,700	(4,700)	102%
Medical	270,000	-	270,000	260,455	9,545	96%
Administration costs	750,000	-	750,000	425,686	324,314	57%

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Budget Utilization Difference		% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %					
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Activity	210,000	-	210,000	234,000	(24,000)	111%					
Total	11,010,000	-	11,010,000	12,218,117	(1,208,117)	111%					
Other income											
CDF grant	1,500,000	-	1,500,000	1,500,000	-	100%					
Total	1,500,000	-	1,500,000	1,500,000	-	100%					
Total receipts	20,085,840		20,085,840	19,980,657	105,183	99%					
Payments											
<i>(1) expenditure for tuition</i>											
Exercise books	440,000	-	440,000	368,630	71,370	84%					
Laboratory equipment	639,840	-	639,840	673,570	(33,730)	105%					
Internal exams	42,500	-	42,500	42,500	-	0%					
Teaching / learning materials	265,000	-	265,000	270,900	(5,900)	102%					
Chalks	19,500	-	19,500	5,600	13,900	29%					
Reference materials	265,000	-	265,000	293,980	(28,980)	111%					
Total	1,671,840	-	1,671,840	1,612,680	59,160	96%					
<i>(2) expenditure for operations</i>											
Personal emoluments	1,800,000	-	1,800,000	1,729,054	70,946	96%					
Repairs, maintenance & improvements	1,800,000	-	1,800,000	2,239,500	(439,500)	124%					
Local transport / travelling	360,000	-	360,000	132,931	227,069	37%					
Electricity, water and conservancy	324,000	-	324,000	211,656	112,344	65%					
Medical	720,000	-	720,000	7,121	712,879	1%					
Administration costs	360,000	-	360,000	1,414,220	(1,054,220)	393%					
Activity expenses	540,000	-	540,000	-	540,000	0%					
Total	5,904,000	-	5,904,000	5,734,482	169,518	97%					
<i>(3) expenditure for school fund</i>											
Personnel emoluments	1,440,000	-	1,440,000	852,760	587,240	59%					
Repairs, maintenance and	750,000	-	750,000	311,870	438,130	42%					

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
improvements						
Local transport / travelling	150,000	-	150,000	120,550	29,450	80%
Electricity, water and conservancy	300,000	-	300,000	179,312	120,688	60%
Medical expenses	270,000	-	270,000	70,894	199,106	26%
Administration costs	750,000	-	750,000	283,823	466,177	38%
Activity	210,000	-	210,000	19,550	190,450	9%
Boarding and lunch	7,140,000	-	7,140,000	6,122,285	1,017,715	86%
Total	11,010,000	-	11,010,000	7,961,044	3,048,956	72%
Other expenses						
Kabuchai NG-CDF Project 2021 – Home Science Class	1,500,000	-	1,500,000	1,500,000	-	100%
Total	1,500,000	-	1,500,000	1,500,000	-	100%
Total payments	20,085,840	-	20,085,840	16,808,206	3,277,634	84%

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

St. Brigid Nangwe Girls high *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the St. Brigid Nangwe Girls High School recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*.

3. In-kind contributions.

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 Capitation Grant For Tuition

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Exercise books	359,530	150,000
Laboratory equipment	470,000	220,000
Teaching / learning materials	121,000	27,000
Chalks	7,056	8,000
Exams and assessment	42,500	-
Teachers guides	115,465	39,773
Total	1,115,511	444,773

2 Capitation Grant For Operations

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Personnel emoluments	1,820,520	1,068,013
Repairs and maintenance	2,239,500	1,264,500
Local transport / travelling	142,739	65,905
Electricity and water	212,500	97,605
Medical	68,600	-
Administration costs	663,170	360,000
BOM teachers	-	63,325
Total	5,147,029	2,919,348

3 Parents Contribution/Fees – School Fund Account

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Personnel emoluments	767,650	529,200
Repair and maintenance	587,130	262,650
Local transport / travelling	218,574	50,600
Lunch and boarding	9,419,922	2,606,438
Electricity and Water	304,700	110,630
Medical	260,455	78,342
Administration cost	425,686	262,900
Activity	234,000	75,344
Total	12,218,117	3,976,124

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Notes To The Financial Statements (Continued)

4 Payments For Tuition

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Textbooks and reference materials	293,980	36,200
Exercise books	368,630	153,620
Laboratory equipment	673,570	133,230
Teaching / learning materials	270,900	24,000
Chalks	5,600	5,000
Total	1,612,680	352,050

5 Payments For Operations

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Personnel emoluments	1,729,054	882,500
Administration cost	1,414,221	610,832
Repairs and maintenance & improvements	2,239,500	1,194,000
Local transport / travelling	132,931	47,635
Electricity and water	211,656	77,130
Medical	7,121	-
BOM teachers (personal emolument)	-	22,000
Total	5,734,482	2,834,097

6 Boarding and School Fund Payments

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Personnel Emoluments	852,760	168,000
Repairs and Maintenance & Improvements	311,870	98,640
Local Transport / Travelling	120,550	47,970
Electricity and Water	179,312	37,580
Medical Expenses	70,894	27,905
Administration Costs	283,823	263,052
Lunch Programme	6,122,285	1,984,003
Activity	19,550	6,900
Total	7,961,044	2,634,050

Notes To The Financial Statements (Continued)

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

7 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	1 st January-30 th June 2021
		Kshs	Kshs
Tuition account	01139049433500	17,657.86	41,287.06
Operations account	01139049433501	32,496.00	449,739.83
School fund account/boarding	01139049433502	704,093.31	383,381.31
CDF account	01141049433500	49,386.50	49,865
Infrastructural account	01139049433503	1,057,590.00	509,170
Total		1,861,224	1,433,403

8 Cash In Hand

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Operation account	10,400	10,111
School fund account	2,306	10,205
Total	12,706	20,316

9 Accounts Receivable

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Fees arrears	13,730,079	10,414,940
Total	13,730,079	10,414,940

Aging Analysis of Fees Arrears

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Fees arrears for current year	5,372,910	1,855,357
Fees arrears for the previous year	3,193,413	2,866,532
Fees arrears for prior periods (over two years)	5,163,756	5,693,051
Total	13,730,079	10,414,940

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Notes To The Financial Statements (Continued)

10 Accounts Payable

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Trade creditors (see ageing below and appendix 1)	2,454,336	1,951,407
Prepaid fees	71,230	23,200
Total	2,525,566	1,974,607

Ageing Analysis of Creditors

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
Trade creditors for current year	1,241,725	1,111,493
Trade creditors for the previous year	742,439	575,335
Trade creditors for prior periods (over two years)	470,172	284,875
Total	2,454,336	1,951,407

11 Fund Balance Brought Forward

Description	2021/2022	1 st January-30 th June 2021
Bank balances	1,433,403	213,159
Cash balances	20,316	20,000
Receivables	10,414,940	9,829,464
Payables	(1,974,607)	(1,688,619)
Total	9,894,052	8,374,004

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Other Important Disclosure Notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

12 Biological Assets

Description	Numbers	2021-2022	1 st January-30 th June 2021
		Kshs	Kshs
Cattle	1	60,000	60,000
Trees	33	99,000	99,000
Total		159,000	159,000

13 Stock/ Inventory

Description	2021-2022	1 st January-30 th June 2021
	Kshs	Kshs
a) Inventory		
Stock/ inventory at beginning of the year	79,400	123,700
Stock/ inventory purchased during the year	3,029,460	3,629,700
Stock/ inventory issued during the year	3,048,860	3,629,700
Balance at end of the year	60,000	79,400

14 Progress On Follow Up Of Auditor Recommendations

The School has not yet received report of the Auditor-General for the six months period ended 30 June, 2021

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2,022	2,021	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
Netea	56,800	2022	-	56,800	-	Meat
Clevient General Enterprises	31,500	2022	-	31,500	-	Lockers repair
Gloria Rose	95,400	2022	-	95,400	-	Firewood
Selina Ndungu	173,500	2022	-	173,500	-	Beans/Maize
Pest Gon Limited	10,500	2022	-	10,500	-	Sanitary services
George Fungo	81,000	2022	-	81,000	-	Maize
Gregory Nyongesa	60,000	2022	-	60,000	-	Maize
Oracle Engineering	25,000	2022	-	25,000	-	Jiko
Hellen Mukhuro	18,000	2022	-	18,000	-	Liquid Soap
Model Agencies	81,000	2022	-	81,000	-	Lockers and Chairs
Jesca Muhonja	90,451	2022	-	90,451	-	Tomatoes, onions and cabbage
Chasike	113,630	2022	-	113,630	-	Lab chemicals
Fraсте	60,000	2022	-	60,000	-	Exercise books
Rinney	1,500	2022	-	1,500	-	Reference materials
Maiden Paper Solutions	48,500	2022	-	48,500	-	Exercise books
Highmark services	20,000	2022	-	20,000	-	Reference materials
Bright Majestic	3,920	2022	-	3,920	-	Solar
Weston Commodities	140,000	2022	-	140,000	-	Tonnors
	25,400	2022	-	25,400	-	
Mavick Emporium	18,000	2022	-	18,000	-	
Christine Nabikhuli	49,500	2022	-	49,500	-	Stationary
Lidways Connections	9,000	2022	-	9,000	-	Internet
Kinya Fire Extinguisher	21,000	2022	-	21,000	-	
Bright Magest	8,124	2022	-	8,124	-	Solar
Stephen Weswa	28,000	2021	-	28,000	28,000	Surveyor

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2,022	2,021	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Gregory Chagalwa	359,500	2021	-	359,500	359,500	Maize and beans
Pestgon Services	10,500	2021	-	10,500	10,500	Sanitary services
Achando Enterprises	13,350	2021	-	13,350	13,350	Detergents
Tonny Wabuge	33,972	2021	-	33,972	33,972	Meat
Emily Wabomba	31,779	2021	-	31,779	31,779	Greens
B.P. Khaoya	13,000	2021	-	13,000	13,000	Firewood
Alex Chenane	30,700	2021	-	30,700	30,700	Firewood
Supa Festive Ltd	12,191	2021	-	12,191	12,191	Loaves of bread
Oracle Engineering	32,000	2021	-	32,000	32,000	Jiko
Phostine Khaoya	32,000	2021	-	32,000	32,000	Maize
Ruth Poshomills	6,132	2021	-	6,132	6,132	Grinding services
Peter Napunyi	21,000	2021	-	21,000	21,000	Sand
Benjamin Wamalwa	8,000	2021	-	8,000	8,000	Sand
Sauti Furniture	86,000	2021	-	86,000	86,000	Table
George Fungo	42,790	2021	-	42,790	42,790	Maize
Control	(18,475)	2021	-	(18,475)		
George Fungo	38,497	2020 and below	-	38,497	38,497	Maize
Richard Ajambo	14,000	2020 and below	-	14,000	14,000	Beds
Benjamin Wamalwa	8,000	2020 and below	-	8,000	8,000	Sand
Ribinson Mbako	18,500	2020 and below	-	18,500	18,500	Beans
Andrew Barasa	18,000	2020 and below	-	18,000	18,000	Maize
Sauti Furniture	86,000	2020 and below	-	86,000	86,000	Lab Tables and stools
Selina Ndungu	10,000	2020 and below	-	10,000	10,000	Beans
Cleviant Enterprises	162,500	2020 and below	-	162,500	162,500	Beds
Pestgon Services	2,000	2020 and below	-	2,000	2,000	Sanitary services
Alex Chenane	13,600	2020 and below	-	13,600	13,600	Firewood
Jesca Wasari	6,000	2020 and below	-	6,000	6,000	Greens
Tonny Wabuge	93,075	2020 and below	-	93,075	93,075	Meat

ST. BRIGID NANGWE GIRLS HIGH SCHOOL
 Reports and financial statements for the year ended 30th June 2022

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2,022	Outstanding Balance 2,021	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Other Creditors as at 30/6/21	563,121		563,121	-	563,121	
Sub-Total	3,017,457		563,121	2,454,336	1,794,207	
Supply of Services						
Workers	135,200	2021	135,200	-	135,200	Salary
BoM Teachers	22,000	2021	22,000	-	22,000	Salary
Sub-Total	157,200		157,200	-	157,200	
Grand Total	3,174,657			2,454,336	1,951,407	

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL
Reports and financial statements for the year ended 30th June 2022
Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
			1 st July 2021	-	-	30 th June 2022
Land 1- E- Bukusu/South Nalondo	10/03/2016	Nangwe	1,300,000	-	-	1,300,000
Land 2- E- Bukusu /South Nalondo	16/12/2009	Nangwe	0	-	-	-
Land 3- E- Bukusu/South Nalondo	6/12/2018	Nangwe	700,000	-	-	700,000
Land 4- E- Bukusu /South Nalondo	29/08/2019	Nangwe	950,000	-	-	950,000
Buildings and structures		Nangwe	18,905,000	1,500,000	-	20,405,000
Office equipment, furniture and fittings, and students beds		Nangwe	5,964,500	282,100	-	6,246,600
ICT Equipment, and Other ICT Assets		Nangwe	395,000	295,000	-	690,000
Tools and apparatus		Nangwe	789,350	-	-	789,350
Textbooks		Nangwe	0	-	-	-
Other machinery and equipment		Nangwe	170,500	-	-	170,500
Heritage and cultural assets		-	0	-	-	-
Intangible assets- software		-	0	-	-	-
Total			35,174,350	2,077,100		37,251,450