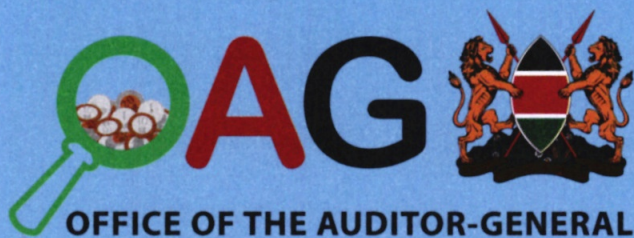


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 12 NOV 2024

DAY.

TUESDAY

TABLED
BY:

HOT-KIMANI ICHUMGUA
MAJORITY LEADER

OF

CLERK-AT
THE-TABLE

INZOPU MWALE

THE AUDITOR-GENERAL

ON

SAWAGONGO HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2021

SIAYA COUNTY



SAWAGONGO HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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**SAWAGONGO 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

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
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2 KEY SCHOOL INFORMATION AND MANAGEMENT

(a). Background information

Sawagongo Boys High School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Siaya County, Gem Yala Sub-County.

The school was registered on **2021** under registration number **41S30001157** and is currently categorized as Extra County, Public school, established, owned or operated by the Government

The school is Boys Boarding school and has **1790** students as at **30th June 2021**. It has **8** streams and **61** teachers of which **19** 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	Mr. Gabriel Otiende	Chairman	26/10/2018
2	Mr. Maurice Ogutu	Secretary/Principal	26/10/2018
3	Mrs. Alice Ochieng	Member	26/10/2018
4	Rev. Joel Ateng'	Member	26/10/2018
5	Mr. John Diro	Member	26/10/2018
6	Mr. Benard Omondi	Member	26/10/2018
7	Mr. George Oluande	Member	26/10/2018
8	Mr. Booker Onguko	Member	26/10/2018
9	Mrs. Monica Olewe	Member	26/10/2018
10	Mr. David Kabunge	Member	26/10/2018
11	Mr. David Mukhayi	Member	26/10/2018
12	Mrs Ruth Osolo	Member	26/10/2018
13	Mrs. Clarice Achuodho	Member	26/10/2018
14	Mr. Dan Owuor	Member	26/10/2018
15	Mr. Paul Omolo	Member	26/10/2018
16	Mrs. Beatrice Okungu	Member	26/10/2018
17	Ven. Edward Onyango	Member	26/10/2018

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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	Mrs Ruth Osolo	Chairman	2 out of 3
		Mr. David Mukhayi	Member	2 out of 3
		Mr. David Kabunge	Member	2 out of 3
		Mrs. Alice Achayo	Member	2 out of 3
		Mr. Maurice Ogutu	Member	2 out of 3
2	Audit Committee	Mrs Ruth Osolo	Chairman	2 out of 3
		Mr. David Mukhayi	Member	2 out of 3
		Mr. David Kabunge	Member	2 out of 3
		Mrs. Alice Achayo	Member	2 out of 3
		Mr. Maurice Ogutu	Member	2 out of 3
3	Finance, Procurement and gneral purposes committee	Mrs Ruth Osolo	Chairman	2 out of 3
		Mr. David Mukhayi	Member	2 out of 3
		Mr. David Kabunge	Member	2 out of 3
		Mrs. Alice Achayo	Member	2 out of 3
		Mr. Maurice Ogutu	Member	2 out of 3

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Academic Committee	Mr. Benard Omondi	Chairman	2 out of 3
		Mr. Maurice Ogutu	Member	2 out of 3
		Mrs. Clarice Achuodho	Member	2 out of 3
		Rev. Joel Atong'	Member	2 out of 3
		Mr. George Olwande	Member	2 out of 3
5	Development Committee	Dr. Dan Opiyo	Chairman	2 out of 3
		Mr. Maurice Ogutu	Member	2 out of 3
		Mrs. Ruth Osolo	Member	2 out of 3
		Rev. Joel Atong'	Member	2 out of 3
		Mr. Gabriel Otiende	Member	2 out of 3
		Ven Edward Onyango	Member	2 out of 3
6	Discipline and Welfare Committee	Mr. Dan Opiyo	Chairman	2 out of 3
		Mr. Booker Onguko	Member	2 out of 3
		Ven. Edward Onyango	Member	2 out of 3
		Mrs Ruth Osolo	Member	2 out of 3
		Mr. Paul Omolo	Member	2 out of 3
		Mrs. Beatrice Okungu	Member	2 out of 3
7	Adhoc Committee (If any during the year)	N/A		N/A

(d) School Operation Management

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

Ref.	Designation	Name	TSC Number
1	Principal	Mr Maurice Ogutu	304351
2	Deputy Principal	Mr. Wencilius Musazili	420956
3	Finance Officer	Mr Kefa Erick Oduor	22450184

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

e **School contacts** 0725630168

Post Office Box : 120 - 40612 Saeagongo
Telephone : 0725630168
E-mail : sawagongohigh@yahoo.com
Website : www.sawagongo.sc.ke
Facebook : N/A
Twitter : N/A

(f) **School Bankers**

The school operated the following 9 bank accounts:

1	Name of Bank : KCB Branch : Kisumu Account Number: 1103964437	6 NBK Kisumu 01021023524000
2	Name of Bank : KCB Branch : Kisumu Account Number: 1103800744	7 NBK Kisumu 01025025792100
3	Name of Bank : KCB Branch : Siaya Account Number: 1270750313	8 NBK Kisumu 01242023795400
4	Name of Bank : KCB Branch : Siaya Account Number: 1270751077	9 Co-op Bank Siaya 0110025525300
5	Name of Bank : KCB Branch : Siaya Account Number : 1114270148	

(g) **Independent Auditors**

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

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

3 SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

(a) Financial Performance

	2021	2020	2019
Surplus/Deficit	(468,359.90)	6,987,047.20	(170,150.10)
Capitation grants from MOE			
Tuition	2,123,288.75	2,603,577.00	4,608,824.50
Operations	13,287,349.35	11,489,550.00	22,094,431.70
Infrastructure	3,756,000.00	8,131,612.00	-
Total Capitation Grants received	19,166,638.10	22,224,739.00	26,703,256.20
Other Funds Received			
School Fund	19,918,851.00	40,788,079.70	22,094,431.70
Total Other Funds Received	19,918,851.00	40,788,079.70	22,094,431.70
Total Funds received	39,085,489.10	63,012,818.70	48,797,687.90
Ratio of Capitation grants/student			
Sudent enrolment	1790	1327	1412
Tuition	1,186.2	1,962.0	3,264.0
Operations	7,423.1	8,658.3	15,647.6
Infrastructure	2,098.3	6,127.8	-
School Fund	11,127.8	30,737.1	15,647.6
Movement of Debtors	25,252,040.60	27,727,457.60	24,512,654.36
Movement of Creditors	13,220,684.45	15,223,957.95	16,902,975.85
Movement of Cash Balances	9,597.00	502.00	808.00
Movement of Bank Balances	2,679,206.56	2,684,517.96	590,985.90

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

(b) Teacher Student Ratio

	No. of Teachers
Teacher student ratio	61:1790
No. of teachers posted to the school during the year	
No. of teachers transferred/retired during the year	3
No. of teachers employed by TSC during the year	14
No. of teachers employed by BOM during the year	4
Teachers per Subject:	
English	4
Kiswahili	5
Mathematics	8
Biology	4
Physics	2
Chemistry	6
History	6
CRE	3
Geography	3
Agriculture	3
Business Studies	4

© Mean Score in the 2020 KCSE

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Z	MEAN GRADE
2018	352	0	4	30	42	62	66	48	57	27	12	3	0	1	0	0	6.8
2019	263	0	8	37	41	42	39	31	25	23	13	1	0	2	0	1	7.23
2020	358	0	9	33	45	61	74	74	45	16	1	0	0	2	0	0	7.19

UNIVERSITY TRANSITION DATA

YEAR	NO. OF STUDENTS THAT MET UNIVERSITY REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2018	204	352	57.95%
2019	167	263	63.49%
2020	222	358	62.01%

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

(d) Number of candidates in the 2021 KCSE

Year	No. of candidates
2021	346
2020	358
2019	263

(e) Capacity of the school

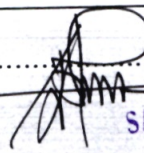
	Number
Student population	1790
Dormitories	14
Classrooms	26
Toilets	56
Bathrooms	18
Library	1
Computer Lab	1
Dining Hall	1
Laboratories	4

(f) Development projects carried out by the school

The following development projects were undertaken in year 2021

Project	Source of funds	Status
Construction of Classrooms	MIF	Ongoing
Construction of 150 Capacity Dormitory	MIF	Completed
Tiling of 21 Classrooms	Parents	Ongoing
Construction of 18-door Pit Latrines	Parents	Ongoing
Renovation of Student Urinals	Parents	Ongoing
Renovation two pit latrines	Parents	Ongoing
Murraming of Highways	Parents	Ongoing
Purchase of 200 Chairs and Lockers	MIF	Completed

Sign.....
School Principal


**CHIEF PRINCIPAL
SAWAGONGO HIGH SCHOOL
P.O. BOX 120,
SAWAGONGO**

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of school's transactions during the financial year ended 30th June, 2021 and of the school's financial position as at that date.

Name : **DR. DAN OPIYO OLUOR**
Designation: Chairman, School Board of Management

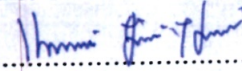
Sign : 
Date : **12/7/2024**

Name : **DGUTU M. A.**
Designation: School Principal & Secretary to Board of Management

Sign : 
Date : **12/7/2024**

**CHIEF PRINCIPAL
SAWAGONGO HIGH SCHOOL
P.O. BOX 120,
SAWAGONGO**

Name : **KEFA ERICK O. ODUOR**
Designation: Finance Officer

Sign : 
Date : **12/7/2024**

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 SAWAGONGO HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – 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 Sawagongo High School – Siaya County set out on pages 1 to 16, which comprise of the statement of financial assets and

Report of the Auditor-General on Sawagongo High School for the year ended 30 June, 2021 – Siaya County

financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the 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, 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 Sawagongo High School – Siaya County as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Accounts Receivables

1.1. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.25,252,040 which includes balances of Kshs.24,533,135 and Kshs.718,905 in respect of fee arrears and non-fee arrears respectively and as disclosed in Note 12 to the financial statements. However, the supporting schedule with students' details and dates the fees arrears were incurred were not provided for audit. Further, non-fees receivables of an amount of Kshs.718,905 which included an amount of Kshs.705,080 in respect of alumni project which was not supported with transactions 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 is silent on the treatment of the students' fees balances which is the major source of income for the School.

1.2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.24,533,135 in respect of fees arrears as disclosed in Note 12 to the financial statements. However, included in the balance are receivables amounting to Kshs.21,422,271 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.25,252,040 could not be confirmed.

2. Accounts Payables

2.1. Unsupported Accounts Payable

The statements of financial assets and liabilities reflects accounts payable balance of Kshs.13,220,684 which includes balances of Kshs.9,894,321 and Kshs.3,326,363 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 included prepaid fees of an amount of Kshs.3,326,363 which were not supported with student details. The Management did not prepare an ageing analysis to assess the status of outstanding balances owed to the creditors and the length of time they had remained outstanding.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.13,220,684 could not be confirmed.

3. Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.2,688,804 which includes balances of Kshs.2,679,207 and Kshs.9,597 in respect of bank balance and cash in hand respectively and as disclosed in Notes 10 and 11 to the financial statements. However, the following unsatisfactory matters were observed;

3.1. Undisclosed and Unsupported Bank Balances

The bank balance of was in respect of eight (8) bank accounts. However, review of the original financial statements submitted to the Auditor-General on included two (2) bank accounts with balances of Kshs.115,098 and Nil balance that were not disclosed in the amended financial statements. Further, the cash books, certificates of bank balances and bank reconciliation statements in respect of the two (2) bank accounts were not provided for review.

3.2. Unsupported Cash and Cash Equivalents

The bank balance of Kshs.2,679,206 was in respect of eight (8) bank accounts which was not supported with certificates of bank balance, bank statements and bank reconciliation statements. Further, the cash in hand balance was not supported with a Board of Cash Survey Report.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,688,804 could not be confirmed.

4. Unsupported School Fund Income-Parents Contribution

The statement of receipts and payments reflects Kshs.18,900,151 in respect of school fund income-parent's contributions/fees and as disclosed in Note 3 to the financial statements. However, supporting schedules including student fee receipts statements and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of parent's contributions/fees-school fund account of Kshs.18,900,151 could not be confirmed.

5. Unsupported Payments for Tuition

The statement of receipts and payments reflects Kshs.2,093,650 in respect of payments for operations and as disclosed in Note 6 to the financial statements. However, the schedules provided for audit review did not include the details of payments as per cash book such as date, payment voucher no, payee, cheque number, vote head and amount.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.2,093,650 could not be confirmed.

6. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects Kshs.22,404,110 in respect of boarding and school fund payments and as disclosed in Note 8 to the financial statements. However, supporting documents including expenditure schedules and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.22,404,110 could not be confirmed.

7. Unsupported Personnel Emoluments Expenditure

The statement of receipts and payments reflects payments for operations and payments for boarding account amounts of Kshs.12,336,889 and Kshs.22,404,110 which include amounts of Kshs.4,879,423 and Kshs.1,453,078 in respect of personnel emoluments respectively totalling Kshs.6,332,501 and as disclosed in Notes 7 and 8 to the financial statements. However, supporting documents including payrolls, approved staff establishment were not provided for audit. Further, payments including payments to BOM teachers were not included for audit review.

In the circumstances, the accuracy and completeness of personnel emoluments payments totalling Kshs.6,332,501 could not be confirmed.

8. Unsupported Payments for Infrastructure

The statement of receipts and payments reflects Kshs.2,719,200 in respect of payments for infrastructure and as disclosed in Note 9 to the financial statements. However, supporting documents including bills of quantities of works done, payment vouchers,

procurement records, certificate of inspection and acceptance and certificates of works completed were not provided for audit review.

In the circumstances, the accuracy and completeness of payments for infrastructure of Kshs.2,719,200 could not be confirmed.

9. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies;

10.1. Unsupported Comparative Balances

The statement of receipts and payments reflects total comparative receipts and payments amounting to Kshs.63,012,819 and Kshs.56,025,772 respectively. Additionally, the statement of financial assets and financial liabilities reflects comparative net financial assets balance of Kshs.15,118,244. The comparative balances were as at 30 December, 2020. However, no disclosure was made in the financial statements that the comparative balances were not comparable due to a shorter period of six (6) months covered by the current financial period as a result of the adoption of International Public Sector Accounting Standards (IPSAS) for schools and the change from implementing the government fiscal year instead of calendar year. This was contrary to Paragraphs 5.3 and 5.4 of Guidelines on implementation of IPSAS by Public Secondary Schools in Kenya of 20 August, 2021.

10.2. Variances Between the Financial Statements and Trial Balance

The financial statements presented for audit reflect balances that were at variance with those reflected in the trial balance as detailed below;

Item Description	Financial Statements Amount (Kshs.)	Trial Balance Amount (Kshs.)	Variance (Kshs.)
Receipts			
Capitation Grants for Tuition	2,123,289	0	2,123,289
Capitation Grants for Operations	13,287,349	0	13,287,349
School Fund Income – Parents' Contributions	18,900,151	32,453,812	(13,553,660)
School Fund Income – Other Receipts	1,018,700	0	1,018,700
Payments			
Boarding and School Fund Payments	22,404,110	35,339,887	(12,935,777)
Assets and Liabilities			
Bank Balance	2,679,206	2,309,777	367,430
Accounts Receivables	25,252,040	3,194,322	22,057,718

Item Description	Financial Statements Amount (Kshs.)	Trial Balance Amount (Kshs.)	Variance (Kshs.)
Accounts Payables	13,220,684	2,360,000	10,860,684
Bank Balance B/F	2,684,518	0	2,684,518

8.3. Variances Between Financial Statements and Supporting Schedules

The audit revealed balances in the financial statements that differed with the supporting schedules as detailed below;

Item Description	Note	Financial Statements Amount (Kshs.)	Supporting Schedule Amount (Kshs.)	Variance (Kshs.)
Capitation Grants for Tuition	1	2,123,289	2,698,420	575,131
School Fund Income-Other Receipts	4	1,018,700	22,094,473	(21,075,773)
Payments for Operation	7	12,336,889	10,334,349	2,002,540
Accounts Payables	13	13,220,684	8,189,670	5,031,041

The resultant variances were not explained or reconciled.

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

8.4. Anomalies in the Payments for Operations

The statement of receipts and payments reflects an amount of Kshs.12,336,889 in respect of payments for operations and as disclosed in Note 7 to the financial statements. However, the schedule provided included details of payments totalling to Kshs.1,421,166 which relates to the year 2021/2022. Further, the payment includes an amount of Kshs.1,036,166 in respect of journals with no details of the expenditure.

In the circumstances, the accuracy and completeness of payments for operations of Kshs.12,336,889 could not be confirmed.

8.5. Unsupported Fund Balance Brought Forward

The statement of financial assets and financial liabilities reflects balance of Kshs.15,188,520 in respect of fund balance brought forward and as disclosed in Note 14 to the financial statements which includes balances of Kshs.2,684,517, Kshs.502, Kshs.27,727,458 and Kshs.15,223,957 in respect of bank balances, cash balance, accounts receivables and payables, respectively. However, the balances were comparative balances not audited and supported with certificates of bank balance, bank reconciliation statements, Board of Cash Survey report and control ledger balances.

In the circumstances, the accuracy and completeness of fund balance brought forward balance of Kshs.15,188,520 could not be confirmed.

8.6. Anomalies Statement of Cash Flows

The statement of cash flows reflects a balance of Kshs.2,688,804 in respect of cash and cash equivalents at the end of the year. The statement was prepared through indirect method of presentation of the low statements. However, the 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.

8.7. 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.108,950,521 and Kshs.37,908,630 resulting to an underfunding of Kshs.92,608,512 respectively. The statement also reflects final expenditure budget and actual on a comparable basis of Kshs.109,483,146 and Kshs.35,792,379 resulting to an under expenditure of Kshs.96,094,877 respectively. However, recasting the accuracy of the statement revealed an underfunding and an under expenditure of Kshs.71,041,891 and Kshs.73,690,767 resulting to unexplained and unreconciled variances of Kshs.21,566,621 and Kshs.22,404,110, respectively. Further, review of the statement revealed that the actual receipts and expenditure on a comparable basis were at Kshs.37,908,630 and Kshs.35,792,379, respectively which were at variance with amounts in the statements of receipts and payments of Kshs.39,085,489 and Kshs.39,553,849 resulting to unexplained and unreconciled variances of Kshs.1,176,859 and Kshs.3,761,470, respectively.

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

9. Inconsistencies in the Presentation of the Financial Statements

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

- i. The table of contents reflects page numbers (iv), (v) and (vi) that do not align to the actual pages of the annual report and financial statements. Similarly, page number 16 of the financial statements is duplicated resulting to inconsistency in the pagination.

- ii. The background information on pages (iii) and (viii) indicates enrolment population of 1,790 students which was at variance with the NEMIS records of 1,626 resulting to unexplained and unreconciled number of 164 students.
- iii. The statement of cash flows refers to Notes 7 to 15 which do not align to the corresponding in the financial statements.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Sawagongo 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 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.108,950,521 and Kshs.37,908,630 respectively, resulting to an under-funding of Kshs.92,608,512 or 85 % of the budget. However, the School spent a balance of Kshs.35,792,379 against actual receipts of Kshs.37,908,630 resulting to an under-utilization of Kshs.2,116,251 or 6 % of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

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. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,123,289 and Kshs.13,287,349 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 six hundred and twenty-seven (1,627) students while the enrolment records provided by the School indicated a total number of one thousand seven hundred and ninety (1,790), resulting to an unexplained variance of one hundred and sixty three (163) students. As a result of the variances, the School was under-funded by an amount of Kshs.911,007.

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.

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.15,410,638 and as disclosed in Note 1 and 2 to the financial statements. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2020/2021, NEMIS reflected one thousand six hundred and twenty-seven (1,627) students while the enrolment records provided by the School indicated a total number of one thousand seven hundred and ninety (1,790) students, resulting to an under-funding of the School by an amount of Kshs.911,007. 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.

3. Excess Supply of Books

During the year/period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed six thousand three hundred and twenty (6,320) books to the School while only four thousand four hundred and twenty-seven (4,427) books were issued to the students, resulting to an unexplained excess text books of one thousand eight hundred and ninety-three (1,893) books in the School store.

In the circumstances, value for money on the excess one thousand eight hundred and ninety-three (1,893) text books could not be confirmed.

4. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.13,220,684. However,

included in the balance are trade payables balance of Kshs.6,836,905 which had been outstanding for more than two (2) years. 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.

5. Failure to Prepare School Improvement Plan

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

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

6. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects capitation grants for operations of an amount of Kshs.13,287,349 which includes an amount of Kshs.6,103,000 in respect of repairs, maintenance and improvement funds or infrastructures funds and as disclosed in Note 2 to the financial statements. However, review of the operations bank accounts details revealed that only a total amount of Kshs.3,756,000 in respect of infrastructure funds were transferred to the School infrastructure account resulting to an amount of Kshs.2,347,000 not transferred. This was contrary Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which states that that 'infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account'.

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

7. Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.39,085,489 and Kshs.39,553,849 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.

8. Failure to Collect Rental Income from Staff Houses

The statement of receipts and payments reflects other receipts -school account of an amount of Kshs.1,018,700 which includes an amount of Kshs.14,500 in respect of rent and as disclosed in Note 4 to the financial statements. Review of the School's housing inventory revealed that the School had twenty-seven (27) staff houses with monthly rental income of Kshs.15,838 or an annual rent potential of Kshs.427,626 at full occupancy level. However, despite the full occupancy, rent collected during the year from the staff houses was Kshs.14,500 resulting to uncollected revenue of Kshs.413,126. Further, the tenancy agreements relating to the occupancy of the houses and supporting documents including payroll deductions or receipts on payments by respective staff were not provided for audit review. This implied that there was no evidence of any efforts having been made by Management to enforce the collections or recover the outstanding amount from the respective tenants as provided for under Regulation 64(1) (b) of Public Finance Management (National Government) Regulations, 2015.

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

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

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

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

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

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

10. 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, 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.

11. Budget Imbalance

The statement of budgeted versus actual amounts reflects a final income budget of Kshs.108,950,521 and final expenditure budget of Kshs.109,483,146 resulting to a difference of Kshs.532,625. The budget imbalance is contrary to the provisions of Regulation 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.

12. Late Submission of Financial Statements to the Auditor-General

The financial statements for the School for the period ended 30 June, 2021 were submitted to the Auditor-General for audit on 30 September, 2022, a delay of twelve (12) months after the submission deadline of 30 September, 2021. This is contrary to Section 47 of the Public Audit Act, 2015 which states that 'the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate'.

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

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

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

2. Lack of Risk Management Policy and IT Policy

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

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

3. Lack of Insurance Cover for Assets

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

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

4. Weak Human Resource Management Practices

Review of personnel records show that the School does not have in place a human resource policy, an approved salary structure, an approved scheme of service for its staff, defined job categories by profession, qualifications and experience, career progression

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

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

5. Poor Management of Scholarship and Bursaries

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

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

6. Failure to Maintain Complete Fixed Asset Register

The financial statements presented for audit did not include a summary of the fixed assets register as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board and fixed assets register was not maintained. Further, physical verification of land ownership documents indicated that a parcel of measuring approximately 8.8 hectares on which the School stands on was leased to the School by the defunct Siaya County Council in 2006. However, the School's Board of Management had not initiated the process of acquiring its title deed. In addition, it was noted that School owns a separate parcel of land measuring approximately 2.26 hectares used for farming activities whose ownership documents were not provided for audit verification thereby exposing the School to possible land disputes which may arise.

In the circumstances, the existence of an effective assets management mechanism and the ownership of the School land could not be confirmed.

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.

Responsibilities of Management and the Board of Management

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.

The Board of Management is 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

22 October, 2024

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

DESCRIPTION OF VOTE HEADS	Note	2021	2020
RECEIPTS		Kshs	Kshs
Capitation grants for tuition	1	2,123,288.75	2,603,577.00
Capitation grants for operations	2	13,287,349.35	11,489,550.00
School Fund Income - Parents' contribution	3	18,900,151.00	40,788,079.70
School Fund Income - Other Receipts	4	1,018,700.00	-
Infrastructure - Other Receipts	5	3,756,000.00	8,131,612.00
TOTAL RECEIPTS		39,085,489.10	63,012,818.70
PAYMENTS			
Payments for Tuition	6	2,093,650.00	2,599,827.00
Payment for Operation	7	12,336,889.00	11,485,278.00
Boarding and School Fund Payments	8	22,404,110.00	35,557,131.50
Payments for Infrastructure	9	2,719,200.00	6,383,535.00
TOTAL PAYMENTS		39,553,849.00	56,025,771.50
SURPLUS		(468,359.90)	6,987,047.20

The school financial statements were approved on 15/12/2021 and signed by:

Name: DAN OPIYO
Chairman BOM
Sign: [Signature]
Date: 12/12/2021

Name: DUTU M.
Principal/Secretary BOM
Sign: [Signature]
Date: 12/7/2021

Name: KEFA ERUK ODUOR.
Finance Officer
Sign: [Signature]
Date: 12/7/2021

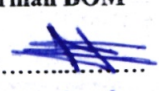

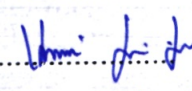
**CHIEF PRINCIPAL
SAWAGONGO HIGH SCHOOL
P.O. BOX 120.
SAWAGONGO**

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

DESCRIPTION OF VOTE HEADS	Note	2021	2020
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	10	2,679,206.56	2,684,517.96
Cash Balances	11	9,597.00	502.00
Total Cash and Cash Equivalents		2,688,803.56	2,685,019.96
Accounts Receivables	12	25,252,040.60	27,727,457.60
TOTAL FINANCIAL ASSETS		27,940,844.16	30,412,477.56
FINANCIAL LIABILITIES			
Accounts Payables	13	13,220,684.45	15,223,957.95
NET FINANCIAL ASSETS		14,720,159.71	15,188,519.61
REPRESENTED BY			
Accumulated Fund b/f	14	15,188,519.61	8,201,472.41
Surplus for the year		(468,359.90)	6,987,047.20
NET FINANCIAL POSITION		14,720,159.71	15,188,519.61

The school financial statements were approved on 15/12 2021 and signed by:

Name <u>Daniel Oduro</u> Chairman BOM	Name <u>D. G. U. M.</u> Principal/Secretary BOM	Name <u>KEM ERUK ODURO</u> Finance Officer
Sign: 	Sign: 	Sign: 
Date: <u>12/7/2024</u>	Date: <u>12/7/2024</u>	Date: <u>12/7/24</u>

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

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

Description	Note	2021 Kshs	2020 Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for tuition	1	2,123,288.75	2,603,577.00
Capitation grants for operations	2	13,287,349.35	11,489,550.00
School fund income - Parents' contributions/fees	3	18,900,151.00	40,788,079.70
School fund income - other receipts	4	1,018,700.00	-
Infrastructure - Other Receipts	5	3,756,000.00	8,131,612.00
Total Receipts		39,085,489.10	63,012,818.70
Payments			
Payments for tuition	7	2,093,650.00	2,599,827.00
Payments for operations	8	12,336,889.00	11,485,278.00
Payments for boarding and school fund	9	22,404,110.00	35,557,131.50
Payments for Infrastructure	10	2,719,200.00	6,383,535.00
Increase in receivables	14	(2,475,417.00)	3,214,803.24
Decrease in payables	15	2,003,273.50	1,679,017.90
Total Payments		39,081,705.50	60,919,592.64
Net Cashflow from Operating Activities		3,783.60	2,093,226.06
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cashflow from Investing Activities		3,783.60	2,093,226.06
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cashflow from Financing Activities		3,783.60	2,093,226.06
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,783.60	2,093,226.06
Cash and Cash Equivalents at the beginning of the year		2,685,019.96	591,793.90
Cash and Cash Equivalents at the end of the year		2,688,803.56	2,685,019.96

**SAWAGONGO HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

Receipts/Expenses Item	Original Budget	Adjustment	Final Budget	Actual	Budget Utilization	% of
	a	b	c	d	Difference	Utilization
	Kshs	Kshs	Kshs	Kshs	e = c - d	f = d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text books & Reference Mats & T/Guides	-		-	-	-	-
Exercise Books	2,640,583.00		2,640,583.00	301,180.00	2,339,403.00	11.41
Laboratory equipment	1,610,037.00		1,610,037.00	-	1,610,037.00	-
Internal Exams	-		-	-	-	-
Teaching/Learning materials	1,050,207.00		1,050,207.00	1,822,108.75	(771,901.75)	173.50
Other Learning Materials	-		-	-	-	-
(2) CAPITATION ON OPERATIONS						
Personal emoluments	4,348,476.00		4,348,476.00	4,841,836.85	(493,360.85)	111.35
Repairs and maintenance	7,645,000.00		7,645,000.00	6,103,000.00	1,542,000.00	79.83
Local transport & traveling	-		-	146,340.00	(146,340.00)	-
Electricity and water	4,817,879.00		4,817,879.00	1,389,162.50	3,428,716.50	28.83
Medical & Insurance	-		-	-	-	-
Administration costs	2,403,588.00		2,403,588.00	766,335.00	1,637,253.00	31.88
Activity	-		-	-	-	-
Infrastructure	-		-	3,756,000.00	8,131,612.00	-
Sub totals c/f	24,515,770.00		24,515,770.00	19,125,963.10	17,277,418.90	436.80

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

	a	b	c	d	e = c - d	f = d/c %
(3) FEES CHARGED ON PARENTS						
Sub totals b/f	24,515,770.00	-	24,515,770.00	19,125,963.10	17,277,418.90	436.80
Personal Emoluments	12,143,850.00		12,143,850.00	2,725,744.00	9,418,106.00	22.45
Repairs and Maintenance	4,261,000.00		4,261,000.00	968,375.00	3,292,625.00	22.73
Local transport & traveling	2,486,298.00		2,486,298.00	565,544.00	1,920,754.00	22.75
Electricity and water	6,286,173.00		6,286,173.00	1,719,341.00	4,566,832.00	27.35
Medical & Insurance	-		-	-	-	-
Administration costs	5,172,260.00		5,172,260.00	1,172,006.00	2,047,607.00	22.66
Boarding quipment and Stores/Lunch	54,085,170.00		54,085,170.00	11,631,657.00	54,085,170.00	21.51
TOTAL INCOME	108,950,521.00	-	108,950,521.00	37,908,630.10	92,608,512.90	576.23
(1) EXPENDITURE FOR TUITION						
Text books and reference materials	-		-	-	-	-
Exercise books	2,640,583.00		2,640,583.00	1,000,000.00	1,640,583.00	37.87
Laboratory equipment	1,610,037.00		1,610,037.00	300,000.00	1,310,037.00	18.63
Internal exams	-		-	-	-	-
Teaching/Learning materials	1,050,207.00		1,050,207.00	788,180.00	262,027.00	75.05
Other Learning Materials	-		-	-	-	-
Exams and Assessments						
Bank charges					-	-
(2) EXPENDITURE FOR OPERATION						
Personal Emoluments	4,348,476.00		4,348,476.00	4,879,423.00	(530,947.00)	112.21
Repairs and Maintenance	7,645,000.00		7,645,000.00	-	7,645,000.00	-
Sub totals c/f	17,294,303.00		17,294,303.00	6,967,603.00	10,326,700.00	243.76

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

(2) EXPENDITURE FOR OPERATION ACTIVITIES						
	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	17,294,303.00		17,294,303.00	6,967,603.00	10326700	243.76
Local transport & traveling	-		-	326,316.00	(326,316.00)	0.00
Electricity and water	4,817,879.00		4,817,879.00	2,221,600.00	2,596,279.00	46.11
Medical	-		-	-	-	0.00
Administration costs	2,403,588.00		2,403,588.00	1,113,550.00	1,290,038.00	46.33
Activity	-		-	40,000.00	(40,000.00)	0.00
Infrastructure	-		-	2,719,200.00	(2,719,200.00)	0.00
						0.00
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment & Stores	54,085,170.00		54,085,170.00	17,717,922.00	54,085,170.00	32.76
Personal emoluments	12,143,850.00		12,143,850.00	1,453,078.00	12,143,850.00	11.97
Repairs and maintenance	4,261,000.00		4,261,000.00	-	4,261,000.00	0.00
Local Transport and traveling	2,486,298.00		2,486,298.00	684,865.00	2,486,298.00	27.55
Electricity and water	6,286,173.00		6,286,173.00	1,749,203.00	6,286,173.00	27.83
Medical and Insurance	-		-	-	-	0.00
Administration costs	5,172,260.00		5,172,260.00	750,442.00	5,172,260.00	14.51
Activity	532,625.00		532,625.00	48,600.00	532,625.00	9.12
TOTAL EXPENDITURE	109,483,146.00		109,483,146.00	35,792,379.00	96,094,877.00	459.93

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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 events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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11. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2021 Kshs	2020 Kshs
Textbooks and reference materials	-	-
Exercise books	301,180.00	1,196,577.00
Laboratory equipment	-	703,500.00
Library/Reference materials		56,280.00
Internal exams		323,610.00
Teaching/learning materials	1,822,108.75	250,446.00
Chalks & Dusters		73,164.00
Total	2,123,288.75	2,603,577.00

2 CAPITATION GRANT FOR OPERATIONS

Description	2021 Kshs	2020 Kshs
Personal emoluments	4,841,836.85	5,269,500.00
Repair, Maintenance & Improvement	6,103,000.00	-
Local transport and traveling	146,340.00	597,975.00
Electricity and water	1,389,162.50	2,654,775.00
Medical & Insurance	-	281,400.00
Administration costs	766,335.00	2,123,100.00
Activity	40,675.00	562,800.00
Total	13,287,349.35	11,489,550.00

3 PARENTS' CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	2021 Kshs	2020 Kshs
Boarding Equipment & Stores	11,631,657.00	28,572,699.70
Personal emoluments	2,725,744.00	4,839,596.00
Repairs and maintenance	968,375.00	-
Local transport and traveling	565,544.00	1,293,778.00
Electricity and water	1,719,341.00	3,723,549.00
Administration costs	1,172,006.00	2,047,607.00
Activity	117,484.00	196,600.00
Bus Hire	-	15,000.00
Rent & Service Charge	-	69,250.00
Tender	-	30,000.00
Total	18,900,151.00	40,788,079.70

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT

Description	2021	2020
	Kshs	Kshs
Farm	4,200.00	-
Alumni Project	1,000,000.00	-
Rent	14,500.00	-
Total	1,018,700.00	-

5 OTHER RECEIPTS - INFRASTRUCTURE ACCOUNT

Description	2021	2020
	Kshs	Kshs
Operations Account -GOK Grant	-	6,441,500.00
Boarding & Other Monies	-	1,690,112.00
Maintenance & Improvements	3,756,000.00	-
Total	3,756,000.00	8,131,612.00

6 PAYMENTS FOR TUITION

Description	2021	2020
	Kshs	Kshs
Text books		
Exercise books	1,000,000.00	518,400.00
Laboratory equipment	300,000.00	497,327.00
Teaching/Learning materials	788,180.00	1,032,500.00
Internal Examinations	-	241,500.00
Reference & Library		121,980.00
Dusters & Chalk		188,000.00
Bank charges	5,470.00	120.00
Total	2,093,650.00	2,599,827.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

Description	2021 Kshs	2020 Kshs
Personal emoluments	4,879,423.00	5,678,603.00
Local transport and traveling	326,316.00	149,300.00
Electricity and water	2,221,600.00	3,217,197.00
Administration costs	1,113,550.00	1,601,258.00
Activity	40,000.00	838,920.00
Maintenace & Improvements	3,756,000.00	-
Total	12,336,889.00	11,485,278.00

8 BOARDING AND SCHOOL FUND PAYMENTS

Description	2021 Kshs	2020 Kshs
Lunch programme/ BES	17,717,922.00	23,931,854.00
Electricity Water & Conservancy	1,749,203.00	3,539,148.00
Local Travelling & Transport	684,865.00	1,119,299.00
Repair Manitenance & Improvement	-	118,207.50
Administration Costs	750,442.00	1,617,187.00
P.Emoluments	1,453,078.00	4,832,351.00
Activity	48,600.00	353,585.00
Rent & Service Charge	-	45,500.00
Total	22,404,110.00	35,557,131.50

9 OTHER PAYMENTS - INFRASTRUCTURE

Name of Bank Account	2021 Kshs	2020 Kshs
Dormitory Construction	2,719,200.00	3,707,754.00
Tuition Block	-	1,214,740.00
Renovation of Classrooms	-	1,460,310.00
Bank charges/Contingencies	-	731.00
Total	2,719,200.00	6,383,535.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BANK ACCOUNTS

Name of Bank Account	Bank Account Number	2021 Kshs	2020 Kshs
Tuition Account	010250792100	38,568.05	3,929.30
Operations Account	1103800744	954,996.75	4,536.40
School Fund Account	1103964437	896,447.40	2,287,294.90
Infrastructure Account	1270750313	419,765.00	57,965.00
Co-op	0110025525300	149,685.62	149,685.62
KCB	1270751077	145,968.00	145,968.00
NBK	01242023795400	38,637.74	0.74
Economic Stimulus	1114270148	35,138.00	35,138.00
Total		2,679,206.56	2,684,517.96

11 CASH IN HAND

Description	2021 Kshs	2020 Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund Account	9,597.00	502.00
Infrastructure Account	-	-
Total	9,597.00	502.00

12 ACCOUNTS RECEIVABLE

Description	2021 Kshs	2020 Kshs
Fees Arrears (see ageing below)	24,533,135.60	27,727,457.60
Other non-fees receivables (see ageing below)	718,905.00	-
Total	25,252,040.60	27,727,457.60

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ACCOUNTS RECEIVABLE AGEING

Description	2021	2020
	Kshs	Kshs
Fees arrears for 2020 b/f	3,110,864.20	6,305,186.20
Fees arrears for 2019 & back b/f	21,422,271.40	21,422,271.40
Fees arrears for 2018 b/f		
Total	24,533,135.60	27,727,457.60
Other non-fees receivables		
KCSE	6,000.00	-
Farm	7,825.00	-
Alumni Project	705,080.00	-
Total	718,905.00	-

13 ACCOUNTS PAYABLE

Description	2021	2020
	Kshs	Kshs
Trade creditors (see ageing below & annex 1)	9,894,321.00	12,254,321.00
Other creditors (see ageing below)	3,326,363.45	2,969,636.95
Total	13,220,684.45	15,223,957.95

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

AGEING OF CREDITORS

Description	2021	2020
	Kshs	Kshs
Trade creditors for 2019 b/f - School Fund a/c	6,836,905.00	9,196,905.00
Trade creditors for 2020 b/f - School fund a/c	3,057,416.00	3,057,416.00
Total	9,894,321.00	12,254,321.00
Other Creditors		
Prepaid fees	3,326,363.45	2,969,636.95
Total	3,326,363.45	2,969,636.95

14 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	2021	2020
	Kshs	Kshs
Bank balances	2,684,517.96	590,985.90
Cash balances	502.00	808.00
Receivables	27,727,457.60	24,512,654.36
Payables	15,223,957.95	16,902,975.85
Total	15,188,519.61	8,201,472.41

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OTHER IMPORTANT DISCLOSURES

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

15 Non- current Liabilities Summary

Description	2021	2020
Kshs	Kshs	Kshs
Gratuity and leave provisions	-	-
Total	-	-

16 Biological Assets

Description	2021	2020
Kshs	Kshs	Kshs
Cattle	-	-
Goats		
Trees		
Poultry		
Total	-	-

17 Borrowings

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

19 Creditors

Description	2021	2020
Kshs	Kshs	Kshs
Creditors 2021 (See Annex I)	10,538,935.00	-
		-
Total	10,538,935.00	-

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OTHER IMPORTANT DISCLOSURES (Continued)

20 DEBTORS 2021

Description	2021 Kshs	2020 Kshs
Fee arrears 2021 (See Annex 3)	35,377,036.00	-
	-	-
Total	35,377,036.00	-

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				

The statement of receipts and payments which reflects cumulative comparative receipts and payments amounting to Kshs. 63,012,819 and Kshs. 56,025,772 respectively in 2020 could not be compared with the receipts and payments in 2021 due to the fact that these figures originated from the financial statements from January to December, 2020 while the figures in 2021 came from financial statements for 6 months (1st Jan, 2021 to 30th June, 2021) as a result of the adoption of International Public Sector Accounting Standards (IPSAS) for the schools and the change from implementing the government fiscal year instead of calendar year. These applies to statement of financial assets and financial liabilities as well.

Again, the financial records for the previous reporting period, 01 January to 31, December, 2020 had been submitted for Auditing. Reference is also made to the Ministry of Education letter dated 19.08.2021 (REF: MOE/DSAS/FIN/17/1/17) in part **1.2.2 Transitioning and Annual Reporting** which stipulated that “For the purposes of transitioning the first set of financial statements shall be prepared as follows:

- 1 **Schools that have submitted their financial statements for the financial year ending 31st December, 2020 shall prepare six (6) months financial statements up from 1st January, 2021 to 30th June, 2021.**
- 2 Schools that have not submitted their financial statements for the year 2020 shall prepare the statements for a period of eighteen (18) months starting from 1st January 2020 to 30th June, 2021.

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2. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2,021.00	Outstanding Balance 2020	
Supplier of Goods or Services	a Kshs	b Kshs	c Kshs	d=a-c Kshs	Kshs	Comments
Construction of buildings						
Sub Total				-		
Supply of Goods (Tuition)						
1 Pezi Publishers				65,640.00		T/L Materials
2 Anvi Emporium				84,194.00		T/L Materials
3 Steyumo Investments				100,000.00		T/L Materials
4 Copy Cat				175,000.00		T/L Materials
5 Ngolo Technical				200,000.00		T/L Materials
6 Chichimac Bookshop				1,724,431.00		Lab Equipments
7 Wagai Enterprises				1,868,900.00		Tuition Block
Sub Total				4,218,165.00		
Supply of Services (School Fund)						
1 Jaynas Gen Supplies				810,000.00		B.E.S
2 Charles Ochieng				490,000.00		B.E.S
3 Erick Okello				62,000.00		B.E.S
4 Phebeans Oriaro				456,000.00		B.E.S
5 Antony Waweru				22,500.00		B.E.S
6 Ligo Enterprises				48,000.00		B.E.S
7 Kalacka Hardware				140,000.00		B.E.S
8 Dickmart Enterprises				3,850.00		B.E.S
9 Wimama & Co Ltd				1,514,370.00		B.E.S
10 Tripple Line Electricals				256,100.00		E.W.C

11	Trim Tab Enterprises			175,000.00	E.W.C
12	Ngolo Technical Ent			164,522.00	E.W.C
13	Robisearch			240,300.00	ADMN
14	Beshona Enterprises			310,300.00	ADMN
15	Watta & Company Ltd			294,920.00	ALUMNI PROJECT
	Sub Total			4,987,862.00	
Supply of Services (Operations)					
1	Pride Kings			288,000.00	P.EMOLuments
2	Florence Ogada			696,742.00	P.EMOLuments
3	Peter Otieno Oduor			84,350.00	L T & T
4	Shennon Outdoors			145,216.00	L T & T
5	Collijusto Garage			118,600.00	L T & T
	Sub Total			1,332,908.00	
Grand Total				10,538,935.00	

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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
FORM 1	7,307,524.00
FORM 2	8,205,466.00
FORM 3	9,570,949.00
FORM 4	10,293,097.00
TOTAL	35,377,036.00