

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUN 2025

DAY.
WEDNESDAY

OF

TABLED
BY:

MAJORITY LEADER

CLERK-AT
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FINLAY

THE AUDITOR-GENERAL

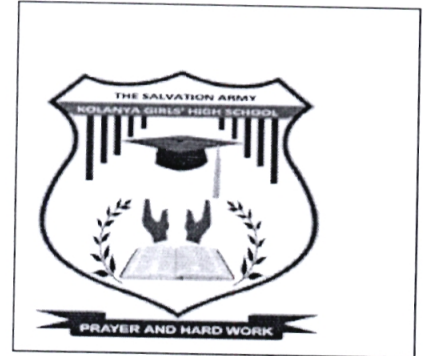
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ON

**SALVATION ARMY KOLANYA GIRLS'
NATIONAL SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

BUSIA COUNTY



S.A KOLANYA GIRLS NATIONAL SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

S.A KOLANYA GIRLS NATIONAL SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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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
SCDE	Sub County Director of Education
TSC	Teachers Service Commission
MOE	Ministry Of Education
CBC	Competency Based Curriculum
PA	Parents Association
SEQIP	Secondary Education Quality Improvement Project
PTA	Parents Teachers Association
PE	Personal Emolument
BES	Boarding Equipment and Stores
RMI	Repair Maintenance and Improvement
SES	School Equipment and Stores
M&I	Maintenance and Improvement
KCB	Kenya Commercial Bank

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2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in BUSIA County, TESO-NORTH Sub-County.

The school was initially registered in 1973 under the category of Harambee schools and subsequently graduated to District status and Provincial status in the year 1983 and 1998 respectively. The school is currently categorized as a National public secondary school established, owned or operated by the National Government through registration 40S0000056 of 04/09/2015.

The school is a boarding school and had 1371 number of students as at 30th June 2023. It has 06 streams and 59 teachers of which 18 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mrs Gladys Nabiswa	Chairman/Sponsor	15 th March 2022
2	Dr Tabitha Okama	Secretary - Principal	15 th March 2022
3	Mrs Joy Khaemba	Parents Rep/Community	15 th March 2022
4	Mr Geoffrey Etale Anisa	Parents Rep/Community	15 th March 2022
5	Mr Dan Opilio	Member /Community	15 th March 2022
6	Mr Douglas O. Ejakait	Member/Community	15 th March 2022
7	Mr Peter Amke Jakait	Member/Special interest	15 th March 2022
8	Ms Rebecca Abwaku	Member – Rep CEB	15 th March 2022
9	Mr Imo Eric	Member - Teachers Rep	15 th March 2022
10	(i) Mrs Gladys Nabiswa (ii) Mr Lazarus Kisuya (iii) Capt. Noel Yeswa	3 Members - Sponsor	15 th March 2022
11	Mr Julius Bramwel Otwane	Member – Community/Parents Rep	15 th March 2022
12	Mr Godffrey Ipalei	Member Special Needs	15 th March 2022
13	Mrs Hellen Chebeda	Parents Rep/Community	15 th March 2022
14	Prof. Olubayi Olubayi	Member	15 th March 2022
15	Eng. Moses Wakala	PA Chair	15 th March 2022
16	Ms Margaret Anyango	Member	15 th March 2022
17	Everline Adongo	Students' Rep.	15 th March 2022



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The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	i. Ms Elizabeth Marangach ii. Dr Tabitha Okama iii. Mrs Gladys Nabiswa iv. Mr Peter Amke Jakait v. Eng. Moses Wakala	- SCDE - Chief Principal - BOM Chair - Member - PA Chair	7
2	Audit Committee	i. Dr Tabitha Okama ii. Mr Geoffrey Etale iii. Mr Bramwel Otwane iv. Ms Margaret Anyango v. Mr Douglas Okiring	- Chief Principal - Member - Member - Member - Member	1
3	Finance, procurement and general purposes Committee	i. Dr Tabitha Okama ii. Mr Douglas Okiring iii. Mr Dan Opilio iv. Mrs Margaret Anyango v. Eng. Moses Wakala	- Chief Principal - Member - Member - Member - Member	1
4	Academic Committee	i. Dr Tabitha Okama ii. Prof. Olubayi Olubayi iii. Mr Lazarus Kisuya iv. Mr Geoffrey Etale v. Mr Imo Eric	- Chief Principal - Member - Member - Member Teacher	1

S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

			Representative	
5	Development Committee	i. Ms Elizabeth Marangach ii. Dr Tabitha Okama iii. Mr Dan Opilio iv. Mr Bramwel Otwane v. Mrs Gladys Nabiswa vi. Mr Kiboi Dismas vii. Eng. Moses Wakala	-SCDE -Chief Principal -Member -Member -BOM Chair -D/Principal/Secretary -PA Chair	5
6	Discipline and welfare Committee	i. Dr Tabitha Okama ii. Capt. Noel Yeswa iii. Ms Joy Khaemba iv. Mr Peter Jakait v. Ms Hellen Chebeda	-Chief Principal -Sponsor -Member -Member -Member	1
7	Adhoc Committee (if any during the year)	N/A		1

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Dr Tabitha Okama	TSC No.304358
2	Deputy Principal	Mrs Phoebe Wavomba	TSC No.302065
3	School Bursar	CPA Mike Mulindi	ICPAK No. 29108
4	Other (specify)		

(e) Schools contacts

Post Office Box: P.O BOX 95-50209, MALAKISI
Telephone: 0707822199
E-mail: SAKOLANYASCHOOL@GMAIL.COM
Website:
Facebook:
Twitter:

(f) School Bankers

1. Name of Bank: CO-OPERATIVE BANK OF KENYA
Branch: MALABA
Account Number: 01139058518700
Post Office Box: P.O BOX 173-50408, KAMURIAI
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: MALABA
Account Number: 1147179948
Post Office Box: P.O BOX 211-50408, KAMURIAI
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: MALABA
Account Number: 1219835862
Post Office Box: P.O BOX 211-50408, KAMURIAI
4. Name of Bank: EQUITY BANK
Branch: MALABA
Account Number: 1050277745947
Post Office Box: P.O BOX 86-50408, KAMURIAI
5. Name of Bank: EQUITY BANK
Branch: MALABA
Account Number: 1050279881767
Post Office Box: P.O BOX 86-50408, KAMURIAI

6. Name of Bank KENYA COMMERCIAL BANK
Branch MALABA
Account Number 1161688811
Post Office Box: P.O BOX 211-50408, KAMURIAI

7. M-PESA Pay bill Number 4044743 attached to 1050277745947 bank account

S.A KOLANYA GIRLS NATIONAL SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(g) Independent Auditors

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

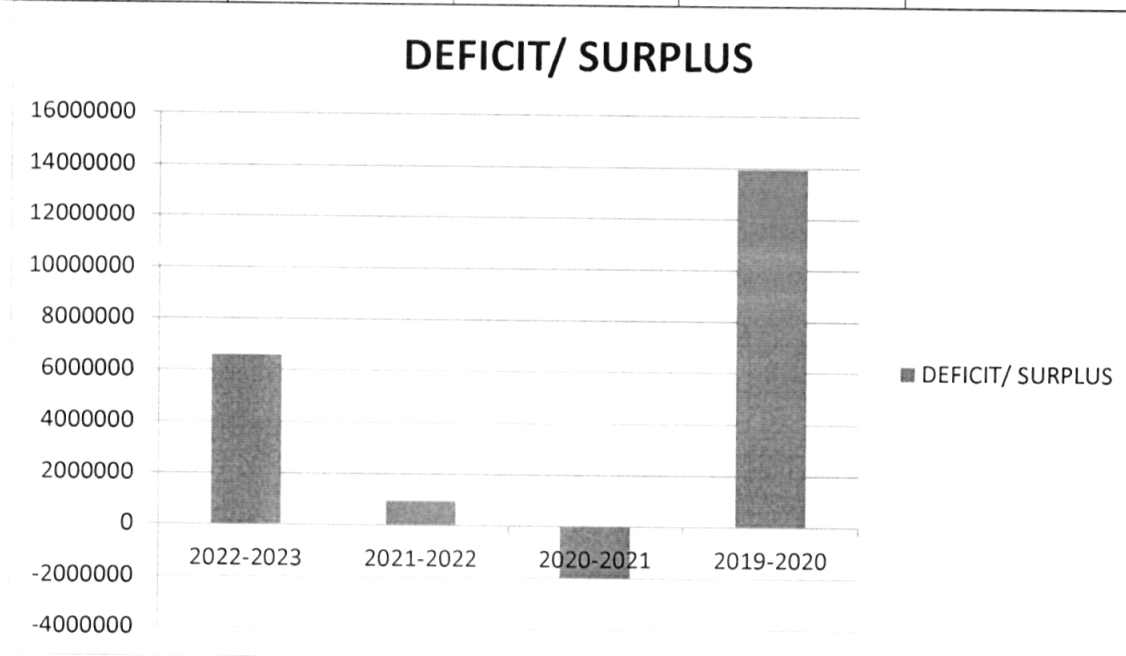
3. Summary Report of Performance of The School

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

a) Financial performance:

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

YEAR	2022-2023	2021-2022	2020	2019
Surplus/ deficit	6,568,403	1,169,406	(1,992,432)	13,956,223

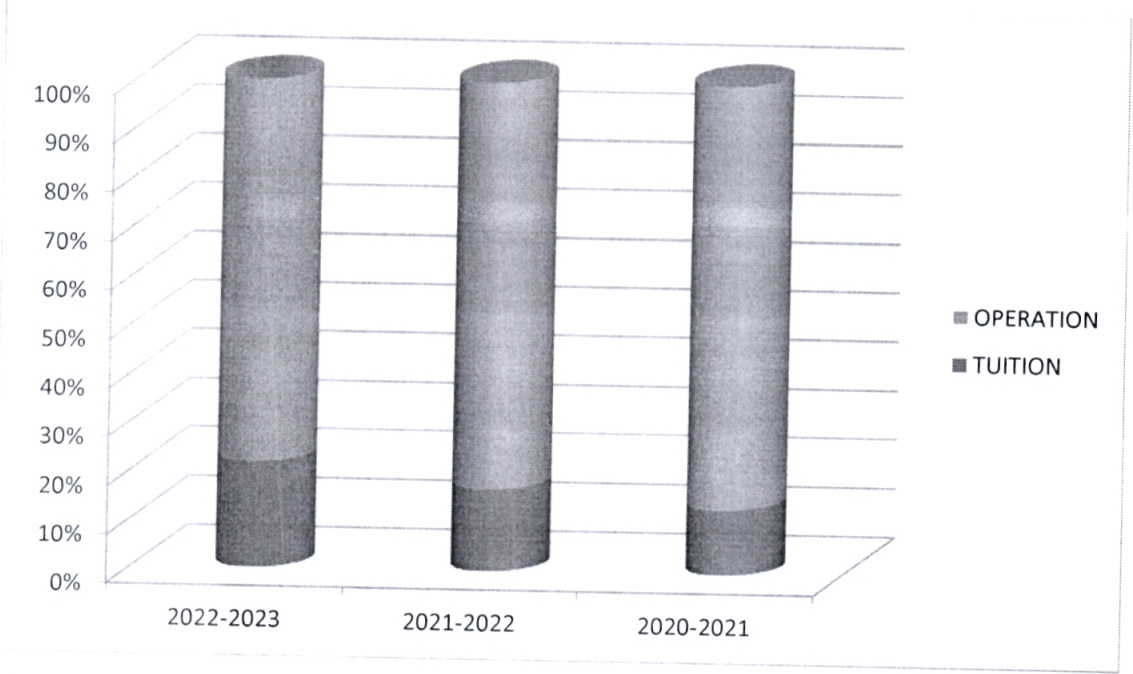


- Capitation grants from the Ministry of Education for the last three years

YEAR	2022-2023	2021-2022	2020-2021
TUITION	2,796,771	5,411,915	2,327,286
OPERATION	10,074,521	26,548,729	14,866,493

S.A KOLANYA GIRLS NATIONAL SCHOOL

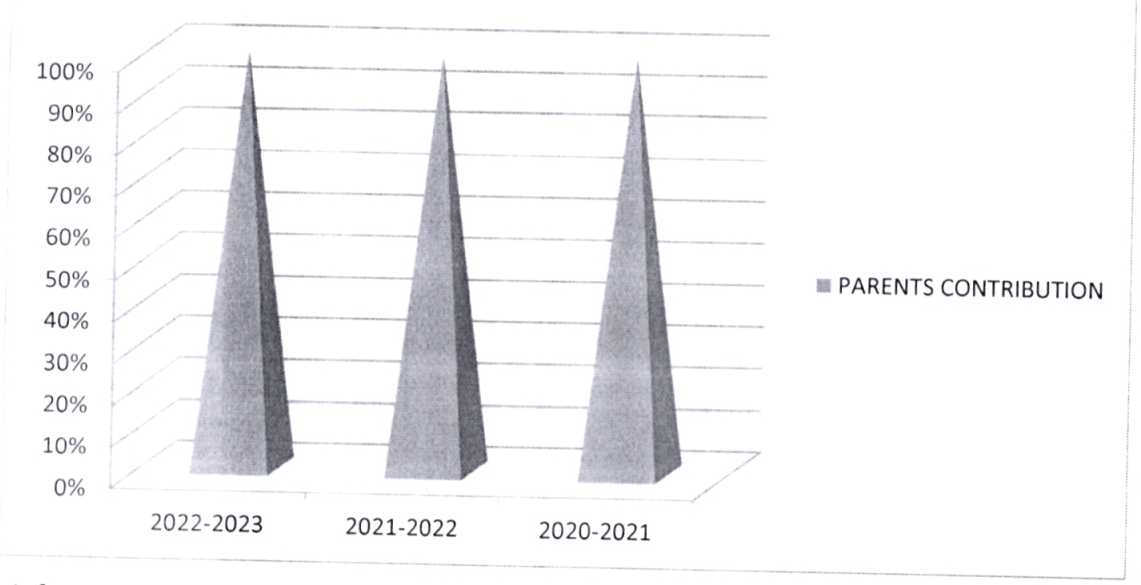
Annual Report and Financial Statements For the year ended 30th June 2023



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

YEAR	2022-2023	2021-2022	2020-2021
PARENTS CONTRIBUTION	92,975,340	108,809,535	43,893,602

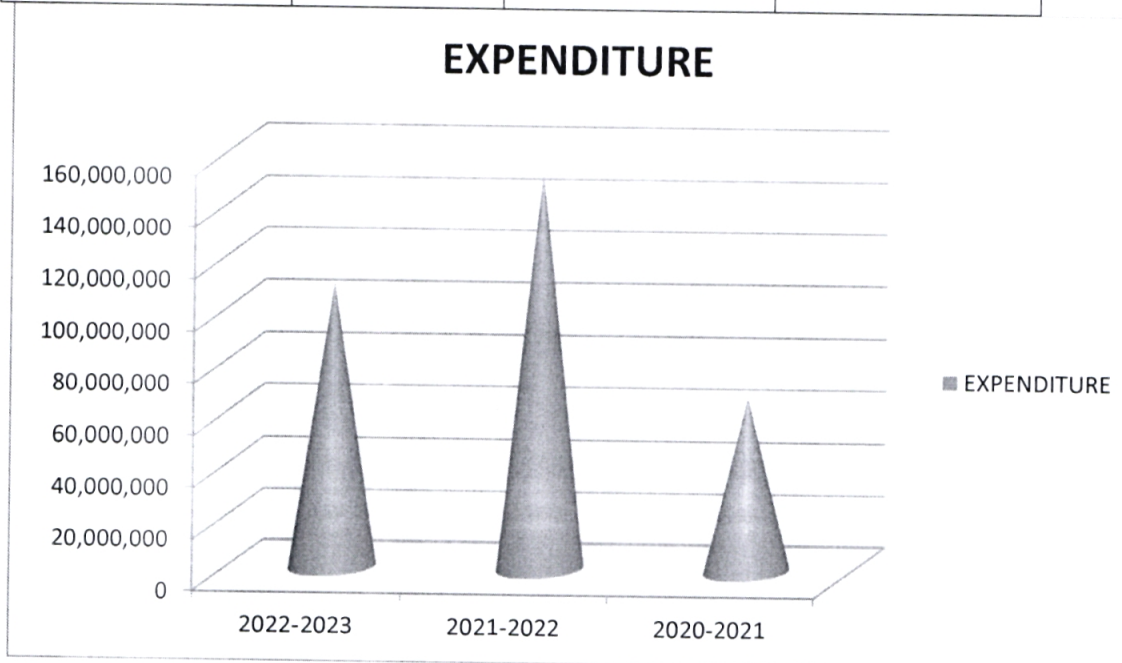
PARENTS CONTRIBUTION



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

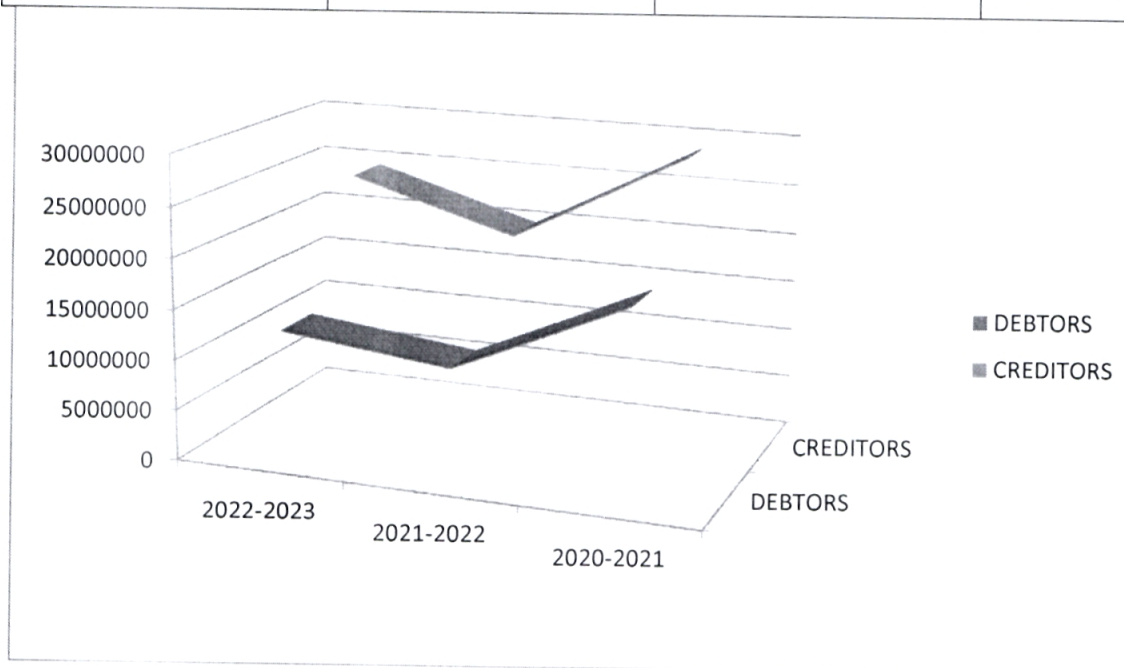
YEAR	2022-2023	2021-2022	2020-2021

EXPENDITURE	109,352,131	152,900,846	67,011,818
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- Movement of debtors and creditors of the school over the last three years

YEAR	2022-2023	2021-2022	2020-2021
DEBTORS	12,555,227	10,688,916	18,401,320
CREDITORS	24,636,599	19,917,784	28,918,413



b) Teacher Student ratio:

- Teacher to Student Ratio = 1:32

- There is teacher shortage necessitating employment of additional teachers by the board of management
- No. of teachers recruited (July 2022-June 2023)
 - BOM=4
 - TSC=1
- No. of teachers transferred/retired(July 2022-June 2023)
 - BOM=2
 - TSC=1
- No. of TSC Teachers=41
- No. of BOM Teachers=18

NUMBER OF TEACHERS PER SUBJECT

	SUBJECT	NO. OF TEACHERS AVAILABLE	TEACHER SHORTAGE
1	ENGLISH	7	2
2	KISWAHILI	9	2
3	MATHEMATICS	10	2
4	BIOLOGY	7	1
5	PHYSICS	5	2
6	CHEMISTRY	8	1
7	CRE	7	1
8	HISTORY	5	1
9	GEOGRAPHY	3	1
10	HOME SCIENCE	1	1
11	FRENCH	1	1
12	MUSIC	0	1
13	BUSINESS STUDIES	4	1
14	AGRICULTURE	3	0
15	COMPUTER STUDIES	1	1

c) Mean score in the 2022 KCSE:

YEAR	ENTRY	MEAN SCORE	% UNIVERSITY	% DIPLOMA	% CERTIFICATE
2022	234	7.3291	64.1	21.4	14.5
2021	314	7.688	71.7	23.2	5.1
2020	308	6.657	47.1	46.4	6.5
2019	348	6.072	34.5	49.4	16.1

-Mean score for 2022 dropped by negative index of -0.358 due to challenge of crush programme occasioned by the compressed academic year hence unable to hit the strategic target of 7.9(B-)

(d) Number of Candidates in the 2022 KCSE:

YEAR	ENTRY
2022	234
2021	314
2020	308
2019	348

(e) Capacity of the school:

(f) Type of facility	Quantity	Standard capacity	Actual Capacity	Shortage
Class rooms	21	27	21	6
Dormitories	9	11	945	2 storey blocks of 480 capacity each
Laboratories	3	6	6 streams	3(3 Streams)
Dining hall	1	1227	400 Students	1(Capacity 1227)
Toilets	42	49	1175	7
Library	1	400	50 Students	1 (Sitting capacity 400)
Bathrooms	72	130	1000 Students	58
Staff houses	7	47	7	40
Kitchen	1	2	1	1
Store	1	1	makeshift	1
Computer lab	1	1	15 students	1(Capacity 50)
Home science room	1	3	30 students	2(Capacity 70)
French room	0	1	0	1(Capacity 70)
Music room	0	1	0	1(Capacity 70)

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Annual Report and Financial Statements For the year ended 30th June 2023

(g) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
-Students ablution block	MOE(FY 2021/2022)	-Complete and in use	5,000,000		Complete
-Staff ablution block & -Elgon septic tank	Parents	-Approx. 80% complete	2,613,820		
Dormitory Phase V		-Approx. 90% complete			
-Students ablution block and Septic tank	Parents(P.A Levy & Development fee) 2022	Complete & in use	6,967,595		Complete
-CBC Class rooms	MOE	Complete and in use			Complete
-Three classrooms	World bank through MOE under SEQIP	-Complete -In use			Complete
-Twin Laboratory		-Minor defects noted			

..... *[Signature]*
SA KOLANYA GIRLS' NATIONAL SCHOOL
CHIEF PRINCIPAL
 31/5/2024
 XV
 P. O. Box 95-50209, MALAKISI

S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

School Principal

S.A KOLANYA GIRLS NATIONAL SCHOOL
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4. Statement of School Management Responsibility

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

The Board of Management of *S.A KOLANYA GIRLS NATIONAL 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 June, 2023, and of the school's financial position as at that date.



.....
Name: Mrs Gladys Nabiswa

Designation: Chairman, School Board of Management

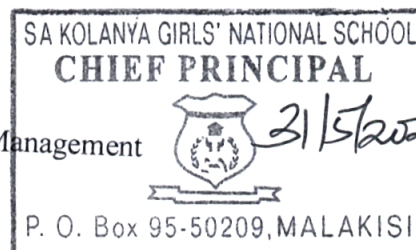
Date: 31/5/2024

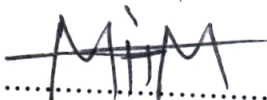


.....
Name: Dr Tabitha Okama

Designation: School Principal & Secretary to Board of Management

Date: 31/5/2024





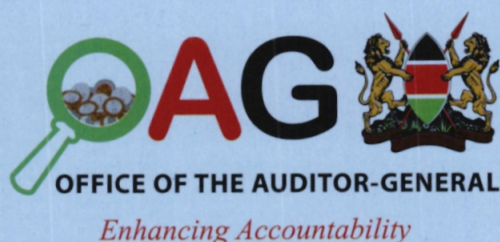
.....
Name: CPA Mike Mulindi

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON SALVATION ARMY KOLANYA GIRLS' NATIONAL SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – BUSIA COUNTY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Salvation Army Kolanya Girls' National School – Busia County set out on pages 1 to 22, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Salvation Army Kolanya Girls' National School – Busia County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Misstatements in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance amounting to Kshs.9,036,555 as disclosed in Notes 10 and 11 to the financial statements, which comprises of bank and cash balances of Kshs.9,029,976 and Kshs.6,579 respectively. However, audit review established that the balance amount of Kshs.9,029,976 reflected in financial statements are amounts obtained from the bank statements instead of the cash book balance of Kshs.6,251,831 resulting to a variance of Kshs.2,778,145.

In addition, Management did not provide bank reconciliation statement for school fund/boarding account.

Similarly, the bank reconciliation statements provided reflected receipts in bank statements not yet recorded in cashbooks and payments in bank statements not yet recorded in cashbooks. However, no documentary evidence for reconciling items was provided for review.

Further, review of a cashbook indicated overdrawn balances of Kshs.832,436 that were not captured in financial statements.

In the circumstances, the bank balance of Kshs.9,029,976 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Salvation Army Kolanya Girls' National School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.128,618,040 and Kshs.115,920,534 respectively resulting into an under-funding of Kshs.12,697,507 or approximately 10% of the budget. However, the School spent an amount of Kshs.109,352,130 against budgeted amount of Kshs.116,320,040 resulting into an under-utilization amounting to Kshs.6,967,910 or approximately 6% of the budget. In addition, the statement of comparison of budget was unbalanced.

In the circumstances, the under-funding and under-utilization affected the planned activities and may have impacted negatively on the implementation of the School's programs.

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.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. 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.

2. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.115,920,534 and Kshs.109,352,131 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

The audit was conducted in accordance with the ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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

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

The audit was conducted in accordance with the 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intentions to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

Report of the Auditor-General on Salvation Army Kolanya Girls' National School for the year ended 30 June, 2023 – Busia County

S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,796,771	5,411,915
Government grants for operations	2	10,074,521	16,014,229
Government Grants for infrastructure	3	8,767,161	12,499,552
School fund income- parents' contributions	4	92,975,340	102,887,323
Miscellaneous incomes	5	1,306,741	579,387
Total Receipts		115,920,534	137,392,406
Payments			
Tuition	6	2,814,398	5,383,640
Operations	7	8,076,807	10,237,762
Infrastructure	8	5,592,900	10,021,453
Boarding and school fund	9	92,868,025	110,580,146
Total Payments		109,352,131	136,223,001
Surplus/Deficit		6,568,403	1,169,406

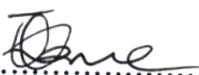
The school financial statements were approved on _____ 2023 and signed by:



Name: Mrs Gladys Nabiswa

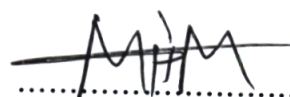
Chair BOM

Date: 31/5/2024



Name: Dr Tabitha Okama
School Principal/ Secretary to
BOM

Date: 31/5/2024



Name: CPA Mike Mulindi

Bursar/ Finance Officer

Date: 31/05/2024



S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	9,029,976	2,723,888
Cash balances	11	6,579	44,730
Short term investments	12	-	-
Total cash and cash equivalent		9,036,555	2,768,618
Account's receivables	13	22,693,908	18,415,424
Total financial assets		31,730,463	23,652,194
Financial liabilities			
Accounts payables	14	28,154,324	24,157,065
Net financial assets		3,576,139	(504,871)
Represented by			
Accumulated fund b/fwd	15	(2,992,264)	(4,146,874)
Surplus/deficit for the year		6,568,403	1,169,406
Net financial position		3,576,139	(2,977,468)

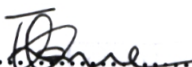
The school's financial statements were approved on _____ 2023 and signed by:

.....


Name: Mrs Gladys Nabiswa

Chair BOM

Date: 31/5/2024

.....


Name: Dr Tabitha Okama
 School Principal/ Secretary to
 BOM

Date: 31/5/2024

.....


Name: CPA Mike Mulindi

Bursar/ Finance Officer

Date: 31/05/2024



8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,796,771	5,411,915
Government grants for operations	2	10,074,521	16,014,229
Government grants for infrastructure	3	8,767,161	12,499,552
School fund income- parents contributions/ fees	4	92,975,340	102,887,323
Other income	5	1,306,741	579,387
Total receipts		115,920,534	137,392,407
Payments			
Cash outflows for tuition	6	2,814,398	5,383,640
Cash outflows for operations	7	8,076,807	10,237,762
Cash outflows for infrastructure	8	5,592,900	10,021,453
Cash outflows Boarding/lunch and school fund payments	9	92,868,025	110,580,146
Total payments		109,352,131	136,223,001
Net cash inflow/outflow from operating activities		6,568,403	1,169,406
Cash flow from investing activities			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		6,568,403	1,169,406
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		6,568,403	1,169,406
Cash and cash equivalent at beginning of the 2021-2022		2,468,152	1,594,768
Cash and cash equivalent at end of the 2022-2023		9,036,555	2,764,174

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

The school's financial statements were approved on _____ 2023 and signed by:

.....


Name: Mrs Gladys Nabiswa


Chair BOM

Date: 31/5/2024

.....


Name: Dr Tabitha Okama
School Principal/ Secretary to
BOM

Date: 31/5/2024

.....


Name: CPA Mike Mulindi

Bursar/ Finance Officer

Date: 31/05/2024



S.A KOLANYA GIRLS NATIONAL SCH
 Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	7,189,558	-	7,189,558	2,796,771	39%
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Other vote heads	16,309,000	-	16,309,000	9,117,996	56%
Administration costs					
Activity	2,602,500	-	2,602,500	713,625	27%
Medical & insurance	3,470,000	-	3,470,000	242,900	7%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
M & I MOE	8,675,000	-	8,675,000	5,058,000	58%
PTA				1,451,663	
Development fee				2,257,498	
Economic stimulus grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel emoluments	10,185,860		10,185,860	9,916,034	97%
RMI	3,470,000		3,470,000	1,830,907	53%
Local transport / travelling	2,765,308		2,765,308	2,466,799	89%
Electricity and water	6,958,760		6,958,760	5,606,090	81%
Activity	1,163,860	-	1,163,860	972,828	84%
Arrears recovered				11,400,378	
Development fee	9,478,000		9,478,000	6,445,762	68%
PTA	2,820,000		2,820,000	2,313,246	82%
Prepaid				3,517,725	
Endowment fund				721,255	
Administration costs	9,231,610		9,231,610	8,611,375	93%
Fee on Boarding Equipment and Stores	44,298,584		44,298,584	39,172,941	88%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
5) Miscellaneous Income	1,500,000	-	1,500,000	1,306,741	87.1%
Home science				156,511	
Lost books				20,010	
Computer fees				53,200	
Insurance Compensation					
Income from Bus Hire				110,000	
Bakery				835,520	
Tender				131,500	
Interest Income					
Income From Any Other Investment					
Total Income	128,618,040	-	128,618,040	115,920,534	90%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	7,189,558	-	7,189,558	-	
LAB				701,000	
Payables				2,113,038	
Bank charges				360	
Administration Costs					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel emoluments	6,523,600	-	6,523,600	2,420,393	37%
Local transport / travelling	2,446,350	-	2,446,350	302,997	12%
Electricity and water	2,446,350	-	2,446,350	2,180,000	89%
Insurance					
Administration costs	4,892,700	-	4,892,700	824,502	17%
Payables		-		2,250,083	
Bank charges				4,620	
Activity	2,602,500	-	2,602,500		
Medical & insurance	3,470,000	-	3,470,000	94,212	
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					
Construction of ablution blocks	8,675,000	-	8,675,000	5,590,428	64%
Purchase of equipment					
Bank charges				2,472	
(9) Expenditure For school fund/lunch/boarding					
Personnel emoluments	10,185,860		10,185,860	10,655,366	105%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
RMI	3,470,000		3,470,000	3,367,278	97%
Local transport / travelling	2,765,308		2,765,308	5,171,357	187%
Electricity and water	6,958,760		6,958,760	2,562,974	37%
Activity	1,163,860	-	1,163,860	2,165,629	186%
Medical				670,453	
Endowment fund				300,000	
Administration costs	9,231,610		9,231,610	16,649,918	180%
Fee on Boarding Equipment and Stores	44,298,584		44,298,584	34,987,079	79%
Bakery				1,792,922	
BUS hire				65,000	
Payables				10,870,751	
Bom teachers				3,473,926	
Tender fees				76,000	
Bank charges				59,372	
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals expenditure	116,320,040	-	116,320,040	109,352,131	94%

i. Under capitation grants from MOE most vote heads were below 90% due to under funding from the ministry.

10. 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 school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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.

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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2023.

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,796,771	5,400,925
Miscellaneous		10,990
Total	2,796,771	5,411,915

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	242,900	231,200
Others	9,117,996	15,783,029
Activity	713,625	
Total	10,074,521	16,014,229

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & improvement MOE	5,058,000	10,534,500
PTA	1,451,663	1,965,052
Development fee	2,257,498	-
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.	-	-
Total	8,767,161	12,499,552

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
P.E	9,916,034	10,996,371
BES	39,172,941	48,262,650
RMI	1,830,907	3,223,934
Local transport / travelling	2,466,799	2,864,733
Electricity and water	5,606,090	9,731,643
Development fee	6,445,762	1,582,863
Arrears recovered	11,400,378	9,262,650
PTA	2,313,246	4,541,661
Infrastructure Account	-	-
SES	-	33,050
Prepaid	3,517,725	4,239,287
Operations Account	-	-
Endowment fund	721,255	-
Administration costs	8,611,375	7,064,312
Activity	972,828	1,120,035
Total	92,975,340	102,887,857

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Home science	156,511	-
Lost books	20,010	-
Computer fees	53,200	-
Income from Bus Hire	110,000	164,000
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender fees	131,500	128,000
Bakery	835,520	245,400
Loans/Borrowings*	-	-
Miscellaneous	-	41,987
Total	1,306,741	579,387

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	-	150,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	701,000	1,150,000
Teaching / Learning Materials	-	289,000
Payables	2,113,038	3,792,480
Teachers Guides	-	-
Bank Charges	360	2,160
Others (specify)	-	-
Total	2,814,398	5,383,640

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,420,393	3,209,876
School fund	-	-
Administration Cost	824,502	53,000
Acquisition of Assets (M & I)	-	-
Local transport / travelling	302,997	-
Electricity and water	2,180,000	2,014,148
Payables	2,250,083	3,220,699
Activity Expenses	-	-
B.O.M Teachers	-	169,600
Bank Charges	4,620	15,675
Medical and Insurance	94,212	1,554,764
Total	8,076,807	10,237,762

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Construction of ablution blocks/Dormitory	5,590,428	8,525,122
Purchase of equipment	-	-
Purchase of apparatus	-	-
Payables	-	1,492,535
Bank charges	2,472	3,796
Total	5,592,900	10,021,453

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Bom teachers	3,473,926	3,247,300
BES	34,987,079	47,111,808
RMI	3,367,278	8,227,080
Local transport / travelling	5,171,357	9,319,604
Electricity and water	2,562,974	5,775,592
Payables	10,870,751	-
PE	10,655,366	12,195,019
BUS hire	65,000	-
Endowment fund	300,000	-
Medical	670,453	184,257
Insurance	-	600,000
Bakery	1,792,922	-
Activity Expenses	2,165,629	39,992
Bank charges	59,372	-
Admin cost	16,649,918	19,835,419
Tender fees	76,000	-
Development	-	818,550
Expenses on Income Generating Activities	-	779,723
PTA	-	-
Home science	-	-

S.A KOLANYA GIRLS NATIONAL SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

S.E.S	-	1,146,502
Total	92,868,025	110,580,146

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account			19,013	36,640
Operations Account			1,577,396	153,032
School Fund Account/Boarding (KCB)			120,953	32,409
School Fund Account/Boarding (equity)			311,097	267,968
Saving account (KCB)			478,883	300,467
Income Generating Activities Account				
Infrastructural Account			6,522,634	1,933,373
Total			9,029,976	2,723,888

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	6,579	44,730
Total	6,579	44,730

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	22,693,908	18,415,424
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	22,693,908	18,415,424

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	12,555,227	55%		
Between 1- 2 years	2,412,173	11%	10,688,916	58%
Between 2-3 years	2,556,383	11%	2,556,383	14%
Over 3 years	5,170,125	23%	5,170,125	28%
Total (should tie to note 13 a)	22,693,908	100%	18,415,424	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	24,636,599	19,917,784
Prepaid Fees	3,517,725	4,239,281
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	28,154,324	24,157,065

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	17,076,356	69%		
Between 1- 2 years	4,301,724	18%	15,959,728	83%
Between 2-3 years	3,258,519	13%	3,958,056	17%
Over 3 years				
Total (should tie to note 14)	24,636,599	100%	19,917,784	100%

15 Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Balances		2,423,422		1,582,348
Cash Balances		44,730		12,420
Short Term Investments		-		-
Receivables		22,693,908		18,415,424
Payables		(23,875,840)		(24,157,065)
Total		1,286,220		(4,146,873)

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Other important disclosure notes

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle		155,000	140,000
Goats			-
Trees		-	-
Coffee Or Tea Plantation		1320,000	1,251,000
Poultry		-	-
Others (specify)		-	-
Total		1,475,000	1,391,000

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	903,105	924,530
Lab consumables	232,500	570,900
Farm produce	-	-
Medication	43,720	20,000
Construction Materials	17,800	120,700
Others (specify)	-	-
Total	1,197,125	1,636,130

Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

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20 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		NO PRIOR AUDIT		
		NO PRIOR AUDIT		
		NO PRIOR AUDIT		

[Handwritten Signature]

Sign and Date
Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d-a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. MATOKHO CONTRACTORS	1,806,083	2022	1,598,317	207,766		
2. REVIVE CONSTRUCTION CO. LTD	1,758,181	2021	1,170,272	587,909		
Sub-Total				795,675		
Supply Of Goods						
3.						
4. JB CONSTRUCTION CO. LTD	1,969,700	2018	-	1,969,700		
5. SCIELABS LTD	3,510,060	2021	1,790,750	1,719,310		
6. YOKHAMA ENTERPRISES LTD	199,351	2022	-	199,351		
7. SAGEY GENERAL SUPPLIERS	784,740	2022	250,000	534,740		
8. KENAP BUSINESS INVESTORS	1,020,580	2022	305,850	714,730		
9. ZENITH LAB AND SPORTS EQUIPMENTS	831,402	2021	100,000	731,402		
10. NOAH TECHNOLOGY	583,769	2020	200,000	383,769		
11. ORIENT PUBLISHERS	522,000	2019	-	522,000		
12. SKULLUB ENTERPRISES	1,754,675	2021	415,129	1,339,546		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
13. MARPAT PRINTING SERVICES	2,011,442	2021	1,287,548	723,894		
14. JUNIOR SPORTS	121,200	2020	-	121,200		
15. WESTON COMMODITIES	1,788,760	2021	600,000	1,188,760		
16. BENOTIS AGENCIES	712,000	2021	202,000	510,000		
17. SKYCOM STATIONERS	472,090	2021	302,190	169,900		
18. DATACOMM SYSTEMS AND SOLUTIONS	271,000	2022	-	271,000		
19. ALLNELLY ICT ENTERPRISES	978,600	2021	935,800	42,800		
20. COPY CAT LTD	1,178,422	2022	795,622	382,800		
21. TURUKANA FILLING STATION	791,300	2022	599,300	192,000		
22. ABDINOOR YUSUF ABDI	8,094,560	2021	4,588,985	3,505,575		
23. TIMROSS K TRADERS	1,814,260	2021	1,421,140	393,120		
24. NAIVAS LTD	1,634,446	2022	1,287,356	347,090		
25. KIMA STEEL AND CONCRETE ENGINEERING LTD	3,910,700	2020	2,119,100	1,791,600		
26. BASHIR HUSSEIN RAMADHAN	1,717,212	2021	1,416,882	300,330		
27. NETWORLD SYSTEMS AND ACCESSORIES	399,100	2022	90,500	308,600		
28. MOSA AND SERVICES ENTERPRISES	230,000	2022	130,000	100,000		
29. RIHAG AGENCIES	1,939,937	2022	759,937	280,000		
30. MELISA OMWAKA	300,000	2022	120,000	180,000		
31. FREMWA ENTERPRISES	306,235	2021	160,335	145,900		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
32. MOFIRE KENYA SERVICES	1,152,400	2021	498,750	653,650		
33. STEPHEN WEKESA ODIONYI	699,140	2022	487,940	211,200		
34. NEW EBENEZA ELECTRICALS	1,378,650	2021	591,080	787,570		
35. BITEMSH ENTERPRISES	139,700	2022	-	139,700		
36. NICHA-PLUS ENTERPRISES LTD	10,000	2022	-	10,000		
37. PURVE SALES	564,800	2022	-	564,800		
38. TARGETER EDUCATIONAL PUBLISHERS	13,600	2022	-	13,600		
38. ESTHER OKUTOYI	2,079,000	2022	2,079,000	256,000		
39. SAROKA AGENCIES	475,300	2021	335,300	140,000		
39. INK CONCEPTS	83,850	2019	-	83,850		
40. TRIM TAB	80,000	2019	-	80,000		
41. ZALPHAR INVESTMENTS LTD	11,000	2019	-	11,000		
43. ELEMANTO COMPANY LTD	468,910	2021	268,910	200,000		
44. BISANSIO IYAITE	5,120	JUNE 2023	-	5,120		
45. EUNICE AGOTE	5,635	JUNE 2023	-	5,635		
46. EUNICE AMUSUGUT	12,565	JUNE 2023	-	12,565		
47. JESCAH OLEMUTUKEI	6,000	JUNE 2023	-	6,000		
48. LIVINGSTONE SIMBA	9,590	JUNE 2023	-	9,590		
49. IDD SIFUNA MURUNGA	88,264	JUNE 2023	-	88,264		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
50. HAWA NAFULA	4,795	JUNE 2023	-	4,795		
51. PETER OTIDI	9,205	JUNE 2023	-	9,205		
52. FRANSISCAH AMOH	4,050	JUNE 2023	-	4,050		
53. ANNAH NAMASAKA	14,980	JUNE 2023	-	14,980		
54. BITRONE EMILLY SHIKUNZI	22,500	JUNE 2023	-	22,500		
55. MAURINE ESTHER NEKESA	10,395	JUNE 2023	-	10,395		
Sub-Total				22,413,586		
Supply Of Services						
56. SAMBAMBA TECHNOLOGIES	117,500	2022	42,500	75,000		
57. WHITE HORSE HYGIENE SERVICES	177,000	2021	90,000	87,000		
58. MESU ELECTRO DEALERS AND GENERAL CONTRACTORS	250,198	2022	197,888	52,310		
59. CURRENT SECURITY LTD	101,500	JUNE 2023	-	101,500		
60. HABEL NETIA	425,925	2023	100,000	325,925		
61. JOAB OKAAL	70,000	2023	-	70,000		
62. STAFF SALARIES	715,604	JUNE 2023	-	715,604		
Sub-Total				1,427,339		
Grand Total				24,636,600		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	30,000,000			30,000,000
Buildings And Structures	350,000,000	15,038,595	-	365,038,595
Motor Vehicles	7,893,088	-	-	7,893,088
Automatic Diesel Generator	1,709,000	-	-	1,709,000
Petrol Generator	70,000	-	-	70,000
Poshomill	110,000	-	-	110,000
Office Equipment, Furniture And Fittings	8,000,000	564,800	-	8,564,800
Tools and Apparatus	13,500,000	-	-	13,500,000
Students furniture	20,500,000	2,391,600	-	22,891,600
Textbooks	16,707,350	700,000	-	17,407,350
ICT Equipment	18,500,000	271,000	-	18,771,000
Brush cutter	35,000	35,000	-	70,000
Tools And Apparatus	-	-	-	-
Other Machinery And Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	1,500,000	-	-	1,500,000
Total	468,524,438	19,000,995		487,543,433