

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 20 FEB 2015 *Thursday*

TABLED BY: *Hon. Maomi Wanyo*
CLERK-AT-THE-TABLE: *Deputy Majority Whip*
Imroj Murele

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**BISHOP GATIMU NGANDU GIRLS HIGH
SCHOOL**

**FOR THE SIX (6) MONTHS PERIOD
ENDED 30 JUNE, 2021**

NYERI COUNTY



**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED
30th June 2021**

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

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended *30th June 2021***

- I. KEY SCHOOL INFORMATION AND MANAGEMENT
- II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL
- III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY OF THE YEAR
ENDING 30TH JUNE 2021
- IV. REPORT OF THE AUDITORS
- V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021
- VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH
JUNE 2021
- VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021
- IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021
- X. SIGNIFICANT ACCOUNTING POLICIES
- XI. NOTES TO THE FINANCIAL STATEMENTS

**PUBLIC SECONDARY SCHOOL
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL**

**Reports and Financial Statements
For the year ended 30th June 2021**

I 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 located in Nyeri County, Mathira West Sub-County

The school was registered on 7th April 2021 under registration number 19S00300065 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1528 number of students as at *30th June 2021*. It has 9 streams and 68 teachers of which 10 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	Mr Peter ThinwaWarutere	Chairman	4/3/2019
2	Ms Virginia Wahome	Secretary - Principal	4/3/2019
3	Mr EliudMuchoki	Member	4/3/2019
4	Mr MuriithiWangombe	Member	4/3/2019
5	Ms Christine Kahema	Member	4/3/2019
6	Mr John Wycliffe Magoma	Member	4/3/2019
7	Prof.HenryBwisa	Member	4/3/2019
8	Ms Lydia Njake	Member – Rep CEB	4/3/2019
9	Ms Mary Wachira	Member Rep Teachers	4/3/2019
10	Mr Peter Warutere	Sponsor	4/3/2019
11	Dr Peter Wanjohi	Sponsor	4/3/2019
12	Dr ScholasticaOllando	Sponsor	4/3/2019
13	Margaret Kinya	Member - Community	4/3/2019
14	Ms ZipporahOkero	Member-Special Needs	4/3/2019
15	MarrietaTatu	Rep Students	4/3/2019
16	Eng Jane Mutulili	Special Interest group	4/3/2019
17.	Mr AyubKinyanjui	Co opted	23/5/2019
18.	Mr.JeffNdegwa	Co opted	23/5/2019
19.	Ms. Elizabeth Waititu	Co opted	23/5/2019

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- 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	Mr Peter Warutere	Chairman	2
		Ms Virginia Wahome	Secretary	2
		Mr Jeff Ndegwa	Member	2
		Mrs Margaret Kinya	Member	2
		Ms Lydia Njake	Member	2
		Dr WanjohiGithinj	Co opted Member	2
		Mr AyubKinyanjui	Co opted Member	2
2	Audit Committee			
		Mr John Wycliffe Magoma	Chairman	1
		Ms Christine Kahema	Secretary	1

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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**Annual Report and Financial Statements
For the Period ended 30th June 2021**

3	Finance, procurement and general purposes Committee			
		Mr AyubKinyanjui	Chairman	2
		Ms Virginia Wahome	Secretary	2
		Mr. JeffNdegwa	Member	2
		Mr Muriithi Wang,ombe	Member	2
		Mrs Margaret Kinya	Member	2
4	Academic Committee	Dr WanjohiGithinj	Chairman	1
		Ms Virginia Wahome	Secretary	1
		Prof .Henry Bwisa	Member	0
		Mr. EliudMuriithi	Member	1
5	SIC Committee	Mrs Margaret Kinya	Chairman	3
		Mr Peter Warutere	Member	3
		Ms Virginia Wahome	Secretary	3
		Mr Robert Mweti	Member	3
		Eng Jane Mutulili	Member	3
		Mr. JeffNdegwa	Member	0
		Mr AyubKinyanjui	Co opted Member	3
6	Discipline and welfare Committee			
		Dr WanjohiGithinji	Chairman	1
		Ms Virginia Wahome	Secretary	1
		Ms Lydia Njake	Member	1
		Ms Christine Kahema	Member	0

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

(d) School operation Management

For the financial Period ended *30th June 2021* the School day-to-day management was under the following persons:

Ref :	Designation	Name	TSC Number
1	Principal	Ms Virginia Wahome	304526
2	Deputy Principal	Ms Margaret Nyamu	375512
3	Deputy Principal	Mrs Catherine Muchina	315656
4	School Bursar	Mrs Nancy Munuhe	BOM Employee

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

For the Period ended *30th June 2021*

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 182, KARATINA
Telephone: 0720836570
E-mail: bgngandu@yahoo.com
Website: www.bgngandugirls.ac.ke
Face book:
Twitter:

(f) School Bankers

The school operated 11 bank accounts

1. Name of Bank: Kenya Commercial Bank Main Account
Branch: Karatina
Account Number: 110688446
2. Name of Bank: Kenya Commercial Bank Operations Account
Branch: Karatina
Account Number: 1106193407
3. Name of Bank: Kenya Commercial Bank Tuition Account
Branch: Karatina
Account Number: 1106192923
4. Name of Bank: Cooperative Bank Infrastructure Account
Branch: Karatina
Account Number: 01129410294200
5. Name of Bank: Cooperative Bank CDF Account
Branch: Karatina
Account Number: 01141410394200
6. Name of Bank: Kenya Commercial Bank School Fund Account
Branch: Karatina
Account Number: 117256864
7. Name of Bank: Kenya Commercial Bank Caution Money Account
Branch: Karatina
Account Number: 117342901

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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**Annual Report and Financial Statements
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8.	Name of Bank:	Kenya Commercial Bank	Education Trust Fund
	Branch:	Karatina	
	Account Number:	1131847563	
9.	Taifa Sacco Savings Account	Coffee Account	
	Branch:	Karatina	
	Account Number	3011601685	
10.	Stocks Exchange	Shares Investments	

(g) Independent Auditors

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

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

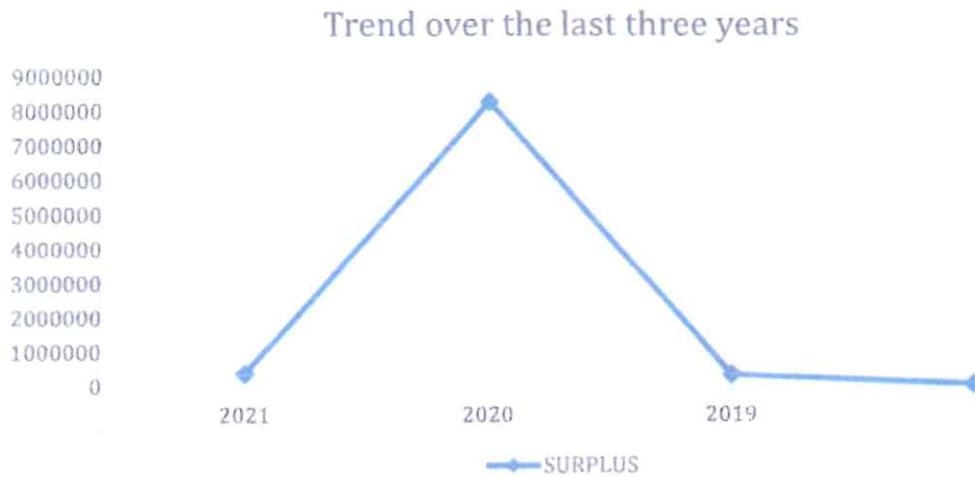
II) Summary report of performance of the school

Financial performance

Surplus/deficit for the last three years

SNO	ACCOUNTS	2021	2020	2019
1	Surplus/ (Deficit)	370,020	(3,849,161)	311,324
	Increase/(Decrease)	4,219,181	(4,160,485)	

Graphical Trend



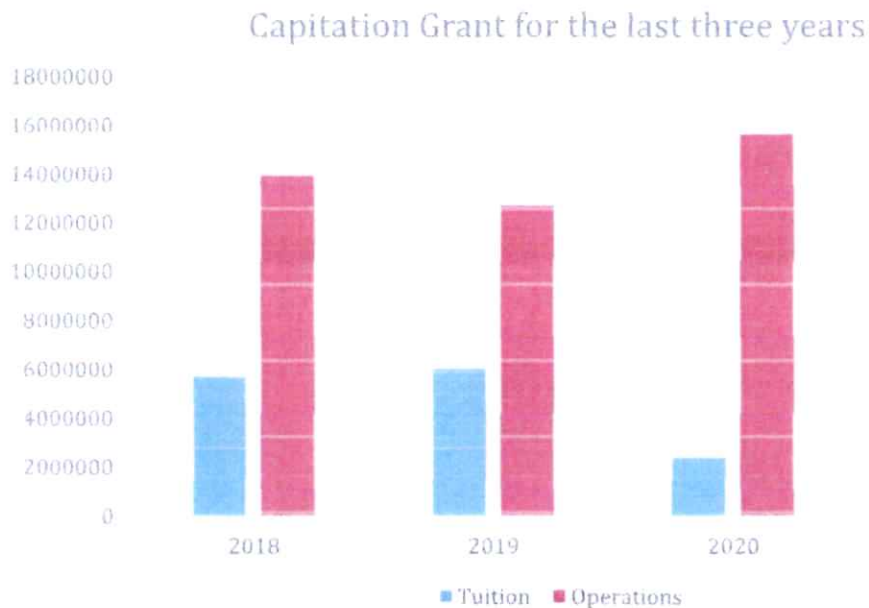
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

CAPITATION GRANT FOR THE LAST THREE YEARS

SNO	ACCOUNTS	2021	2020	2019
1	Tuition	1,854,278	2,419,376	6,058,303
2	Operations	12,424,435	27,040,105	12,705,917
	TOTAL	14,278,713	29,459,481	18,764,219

Graphical Trend



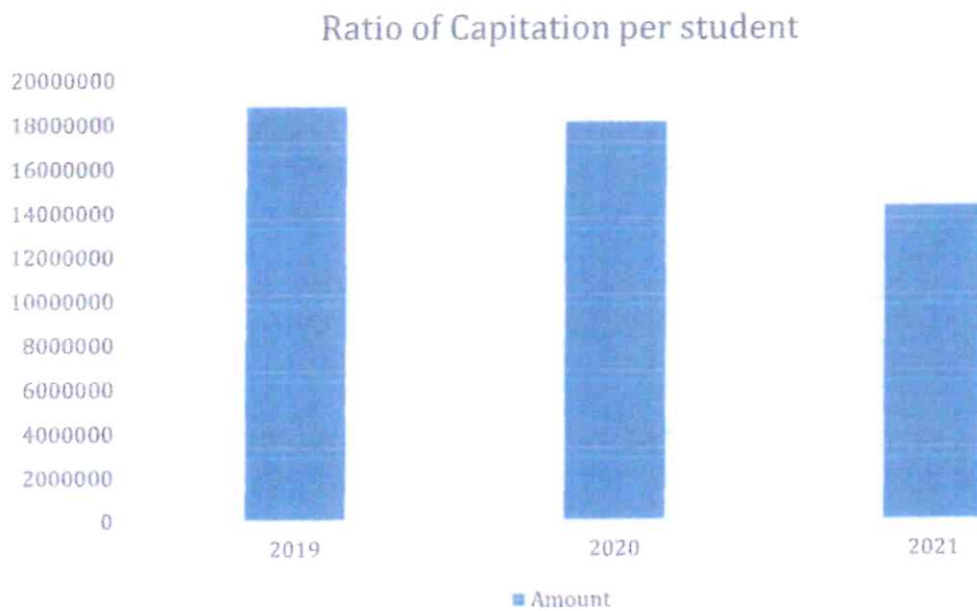
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

RATIO OF CAPITATION PER STUDENT

SNO		2021	2020	2019
1	Amount	14,278,713	18,089,201	18,764,219
2	Number of students	1528	1322	1214
3	Ratio	1: 9,345	1:22,284	1:15,456

Graphical Trend



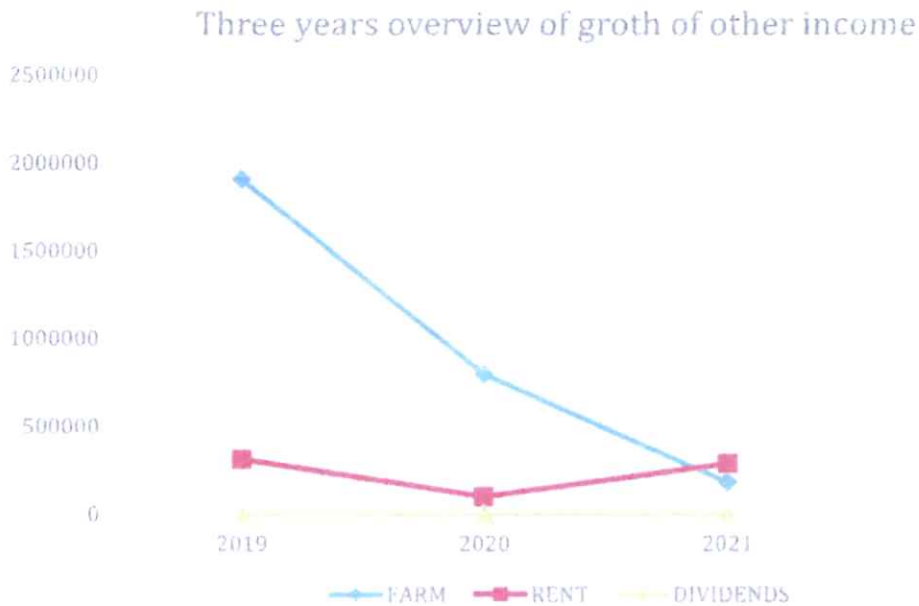
**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

A THREE YEARS OVERVIEW OF GROWTH OF OTHER INCOME

SNO	ACCOUNTS	2021	2020	2019
1	FARM	798,430	185,420	1,909,443
2	RENT	99,000	288,680	313,160
	DIVIDENDS	-	2,896	-
		897,430	476,996	1,622,603

Graphical Trend



BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

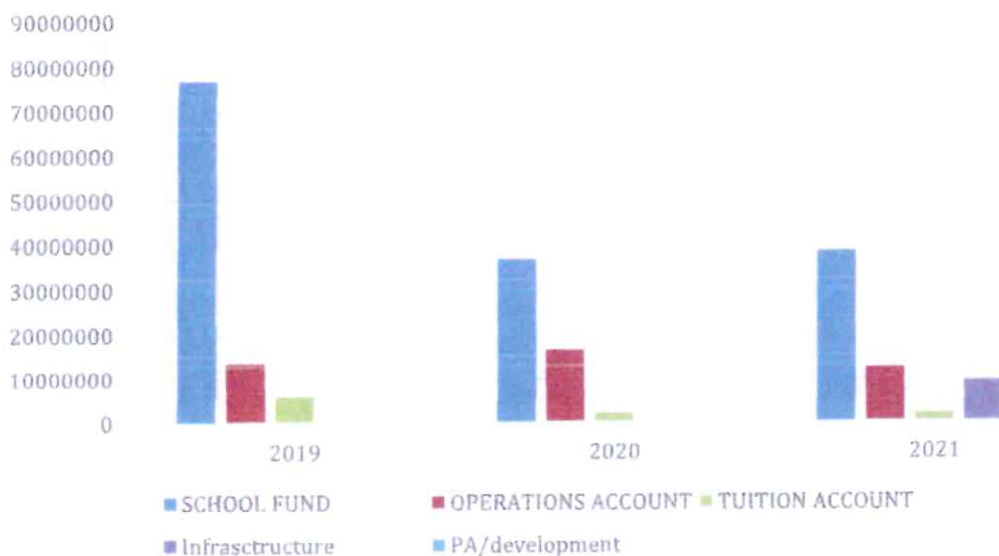
Annual Report and Financial Statements
For the Period ended *30th June 2021*

A THREE YEARS OVERVIEW OF GROWTH IN EXPENDITURE

SNO	ACCOUNTS	2021	2020	2019
1	SCHOOL FUND	38,462,381	36,879,969	76,822,654
2	OPERATION	12,413,737	288,680	13,520,490
3	TUITION	1,906,875	2,896	6,058,303
4	INFRASTRUCTURE	9,395,620		
5	PA/DEVELOPMENT	16,700		
	TOTAL	62,195,313	55,467,946	96,401,446

Graphical Trend

Three years overview of growth in expenditure



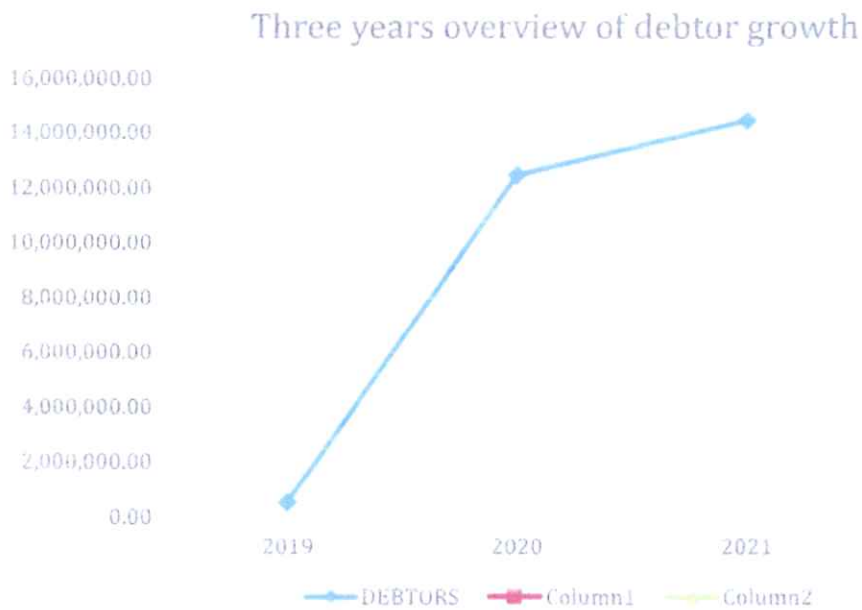
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

MOVEMENT OF DEBTORS

SNO	ACCOUNTS	2021	2020	2019
1	DEBTORS	14,452,224	12,985,325	549,821

Graphical Trend



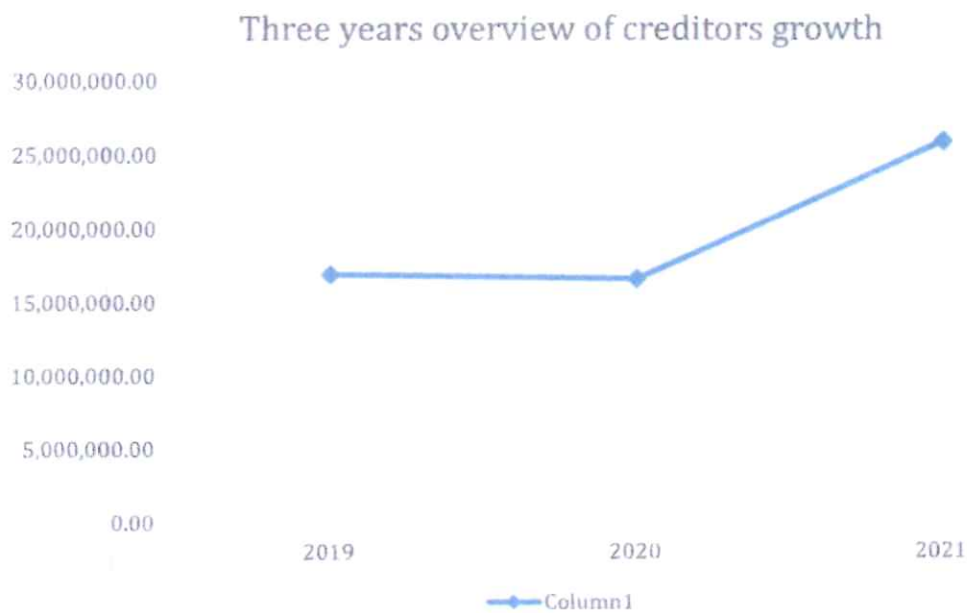
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

MOVEMENT OF CREDITORS

SNO	2021	2020	2019
1.	25,890,185	24,655,336	16,910,097

Graphical Trends



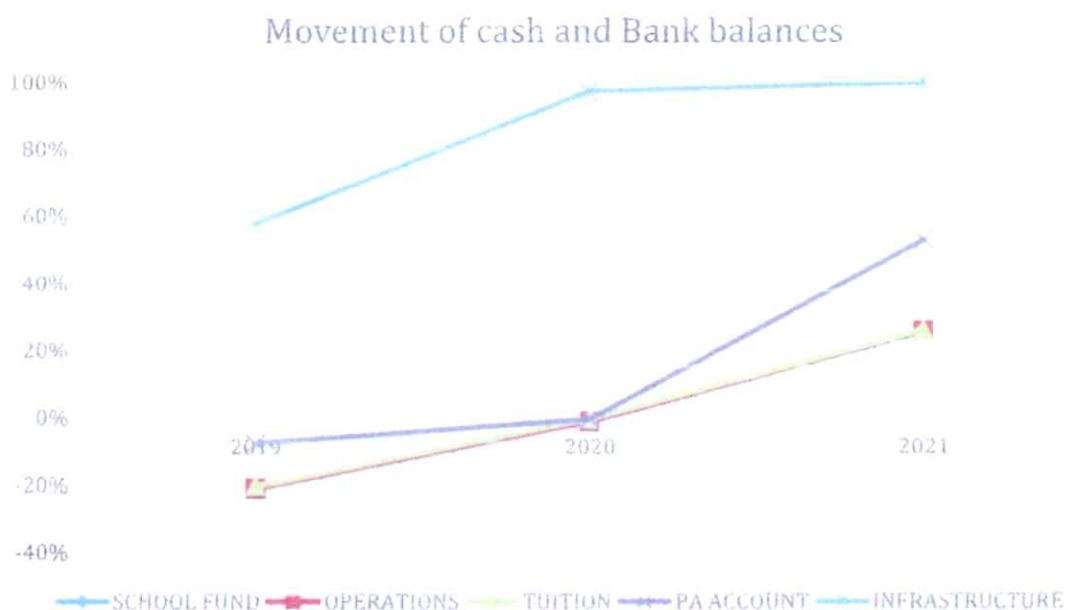
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended *30th June 2021*

MOVEMENT OF CASH AND BANK BALANCES

SNO	ACCOUNTS	2021	2020	2019
1	School Fund	2,295,721	(118,705)	(3,476,380)
2	Operations	20,469	9,771	20,948
3	Tuition	16,224	68,820	87,617
4	PA /Development Account	2,398,030	917	2,103,325
5	Infrastructure	4,249,079	8,648,689	10,760,647
	TOTALS	8,948,653	8,609,493	(3,367,815)
	Increase/Decrease	370,020	(886,654)	4,379,210

Graphical Trends



BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

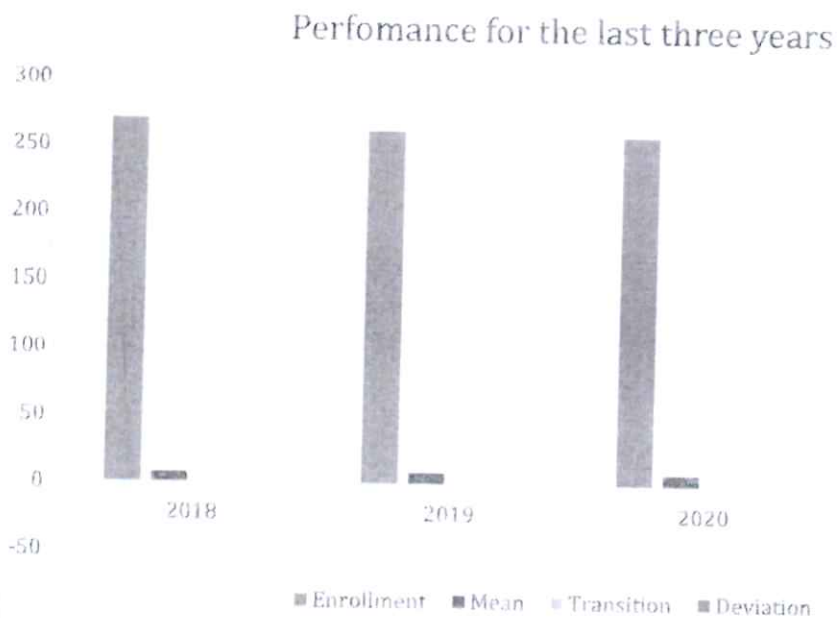
Annual Report and Financial Statements
For the Period ended 30th June 2021

ACADEMIC PERFORMANCE FOR THE LAST THREE YEARS

MEAN SCORE

YEAR	ENROLLMENT	MEAN	TRANSITION	DEVIATION
2018	270	7.952	72%	-0.015
2019	262	8.966	93%	+1.01
2020	259	9.232	97%	+0.27

Graphical Trends



**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

DEVELOPMENT PROJECTS

SNO	PROJECT	YEAR	STATUS	AMOUNT	FUNDING SOURCE
1	Storeyed Classrooms phase 1	2019/2021	Completed	13,939,635	TIG & RMI
2	Storeyed Classrooms phase 2	2020	Completed	3,770,340	TIG & RMI
3	Storeyed classrooms phase 3	2021	Completed	4,749,995	TIG & RMI
4	Sanitation Block	2019/2021	Completed	3,872,144	TIG & RMI
5	Septic Tank	2020/2021	Completed	5,387,152	TIG & RMI
6	Home Science block reroofing	2021	Completed	2,060,172	TIG & RMI

Sign

CHIEF PRINCIPAL
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
P.O. BOX 100 KARATINA
DATE: _____
SIGN: _____
School Principal

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

III) STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

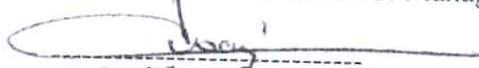
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

The Board of Management of Bishop Gatimu Ngandu Girls High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: Eng Wangai Ndirangu
Designation: Chairman, School Board of Management

Sign: 
Date: 27.09.2021

Name: Jane Wacheke Kimiti
Designation: School Principal & Secretary to Board of Management

Sign: 
Date: 27/09/21

Name: Rachael Wambui
Designation: Bursar/ Finance Officer

Sign: 
Date: 27/09/21

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – NYERI 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 intended purpose.
- C. Report on the 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 Bishop Gatimu Ngandu Girls High School – Nyeri County set out on pages 21 to 36, which comprise of the statement

Report of the Auditor-General on Bishop Gatimu Ngandu Girls High School for the six (6) months period ended 30 June, 2021 – Nyeri County

of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Bishop Gatimu Ngandu Girls High School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit had the following inaccuracies;

- (i) The budgeted amounts in the statement of budgeted versus actual amounts varied with the amounts in the approved budget. Further, the statement of budgeted versus actual amounts did not include the total amounts for the income and expenditure.
- (ii) The comparative amounts in the schedule for movement of cash and bank balances on page 16 did not agree to the comparative amounts reflected in Notes 12 and 13 to the financial statements on bank and cash balances.
- (iii) The statement of financial assets and financial liabilities and Note 17 to the financial statements reflects a balance of Kshs.1,245,346 as fund balance brought forward. However, included in the computation of the fund balance brought forward are accounts payables and accounts receivables from the reporting period instead of balances from the previous periods.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.10,562,635 as disclosed in Note 14 to the financial statements which includes a balance of Kshs.1,583,111 in respect of short-term investments. However, the investments were not supported with any records such as certificate of investment.

In the circumstances, the existence and completeness of the short-term investments balance of Kshs.1,583,111 could not be confirmed.

3. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects a balance of Kshs.14,452,225 in respect of accounts receivables as disclosed in Note 15 to the financial statements. Included in this balance is an amount of Kshs.14,359,025 in respect of students' fees arrears out of which an amount of Kshs.10,388,461 has been outstanding for over two (2) years. Further the rent receivable as reflected in Note 15 to the financial statements reflects rent receivables of Kshs.29,600. However, the supporting schedule provided for audit reflects an amount of Kshs.43,140 as rent arrears resulting to an unreconciled variance of Kshs.13,540.

In the circumstances, the accuracy and recoverability of accounts receivables amount of Kshs.14,452,225 could not be confirmed.

4. Non-Comparability of the Budget and Actual Performance

The statement of budgeted versus actual amounts reflected budgeted amount for the period covering twelve months calendar year starting from January, 2021 and ending on 31 December, 2021 while the actuals covered a period of 6 months starting from 1 January, 2021 to 30 June, 2021 and hence not possible to perform an objective comparative analysis of the budget and actuals

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Bishop Gatimu Ngandu Girls High 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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 and 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. Late Submission of Financial Statements

During the period under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021 contrary to Section 68 (2) of the Public Finance Management Act, 2012 which requires that; in the performance of a function under subsection (1), an accounting officer shall prepare annual financial statements for each financial year within three months after the end of the financial year.

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

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.19,274,713. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2020/2021, NEMIS reflected 1,412 students while records from the School had 1,472 students, resulting to an underfunding of the School by an amount of Kshs.790,546. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the financial statements submitted for audit revealed various inadequacies and inaccuracies. This was contrary to the requirements of the financial reporting template issued by the Public Sector Accounting Standards Board and Regulation 101(4) of the Public Finance Management (National Government) Regulations, 2015 which requires Accounting Officer to prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, and not later than three months after the end of the financial year and submit them to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury.

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

4. Failure to Transfer Infrastructure Funds from the Operations Bank Account

During the year under review, the School received an amount of Kshs.14,976,238 in the operations account that was supposed to be transferred to the School infrastructure bank

account for maintenance and improvement of the School facilities. However, the school transferred an amount of Kshs.2,123,000, resulting to a difference of Kshs.527,000. This is contrary to Ministry of Education Circular dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should 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 Ministerial guidelines.

5. Procurement Irregularities on Infrastructure Projects

Review of procurement of goods works and services for the year under review revealed various irregularities as detailed below:

No.	Goods/Works/ Services	Details	Amount Kshs.	Remarks/ Exception
1	Construction of 1 block of number 4No. Classrooms	Award of tender no. BGNGHS/01/4/19 tender for the proposed construction of 1 block of number 4No. Classrooms awarded to Ms. Jakiwa Engineering works was irregular.	Kshs.13,939,635	The bidder had been disqualified at the preliminary level and did not proceed to the financial evaluation stage, however, he was still awarded the tender. The bidder's bid bond presented was for 30 days and not for 120 days as required.
2.	Phase II. 2nd-Floor Block Classroom	Tender number BGNGHS/04/7/2020 was awarded to Blue Valley Enterprises Ltd on 05 May, 2020	Kshs.3,980,624	There were no appointment letters, minutes of the tender opening and evaluation committees.
3.	Phase III. 2nd-Floor Block Classroom	Tender number BGNGHS/05/8/2020 for Phase III 2 nd Floor Block Classroom was awarded to Blue Valley Enterprises Ltd on 26 October 2020	Kshs.4,188,918	There were no appointment letters and minutes of the tender opening and evaluation committees. The School made payment of Ksh.4,999,994 against the quoted price of Ksh.4,188,918 giving an overpayment of Ksh.811,076. There were no documents provided to justify the price variation.
4.	20-Door Sanitary Block	Tender No. BGNGHS/02/8/19 for the 20- Door Sanitary Block was awarded	Ksh.4,021,823	The Project was not in the School's Procurement Plan and budget.

Report of the Auditor-General on Bishop Gatimu Ngandu Girls High School for the six (6) months period ended 30 June, 2021 – Nyeri County

No.	Goods/Works/ Services	Details	Amount Kshs.	Remarks/ Exception
		to Jakiwa Engineering Works Ltd		There was no evidence of appointment of the opening and evaluation committees. The tender opening minutes and evaluation report were not signed.
5.	Reroofing of Home Science Block	Tender no. BGNGHS/34/4/2021 for the reroofing of Home Science Block was advertised on 16 April 2021 in the Standard Newspaper and eventually awarded M/s Parquet Craft.	Kshs.2,168,608	The School opted to use restricted tendering method yet they did not have a registered list of suppliers and the advert had not disclosed the intention to use limited tender. There was therefore no justification for the use of restricted tendering as provided for in Section 102 of the Public Procurement and Asset Disposal Act, 2015. Further, there were no letters of appointment for the tender opening and evaluation committees.
6	Painting works for the Home Science room	Painting works for the Home Science room was awarded to M/s Parquet Crafts Enterprise Ltd as a direct procurement.	Kshs.240,712	The works had not been provided for in the procurement plan nor the budget. There was no justification provided for the use of direct method of procurement.
7.	90,000 Litres Septic Tank	Tender no. BGNGHS/01/2/2020 for the construction of a 90,000 litres Septic Tank was awarded to M/s Parquet Craft Enterprise Ltd	Kshs.5,387,505	There was no formal appointment of the tender opening and evaluation committees. The minutes and evaluation reports for the tender opening and evaluation committees respectively were not signed and initialized as required. There were no individual score sheets from the evaluation committee

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

6. Failure to Prepare School Improvement Plan

During the 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.

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 the 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 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 the 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

Report of the Auditor-General on Bishop Gatimu Ngandu Girls High School for the six (6) months period ended 30 June, 2021 – Nyeri County

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 control.
- 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 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 September, 2024

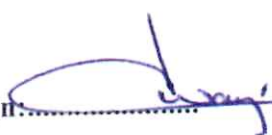


BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended 30th June 2021

I. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1.	1,854,278	2,419,376
Capitation grants for operations	2.	12,424,435	27,040,105
Infrastructure receipts	3.	4,996,000	15,484,000
School Fund Income- Parents' Contributions	4.	13,692,893	18,674,887
School Fund Income- Other receipts	5.	27,183,914	37,790,876
PA/Development account	6.	2,413,813	816,862
TOTAL RECEIPTS		62,565,333	102,226,103
PAYMENTS			
Payments for Tuition	7.	1,906,875	2,438,171
Payments for operations	8.	12,413,737	15,566,276
Payments for infrastructure	9.	9,395,620	31,421,556
Boarding and school fund payments	10.	38,462,381	53,729,992
PA/Development account	11.	16,700	2,919,269
TOTAL PAYMENTS		62,195,313	106,075,264
SURPLUS/DEFICIT		370,020	(3,849,161)

The school financial statements were approved on _____ 20__ and signed by:

Sign: 
 CHIEF PRINCIPAL
 BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 P. O. Box 182-10101, KARATI
 Sign: 
 Sign: 

Name Eng Wangai Ndirangu Name Jane W. Kimiti Name Rachael Wambui
 Chair BOM School Principal/
 Secretary to BOM Bursar/
 Finance Officer
 Date 27/09/2021 Date 27/09/21 Date 27/09/21

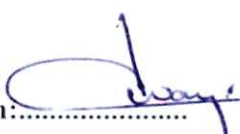
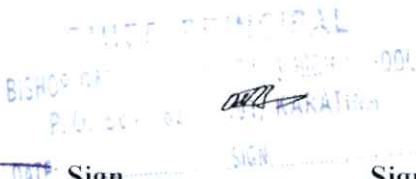


**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended 30th June 2021

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

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances		8,948,654	8,329,323
Cash Balances	9	30,870	280,180
Short term Investment	10	1,583,111	1,583,111
Total Cash and cash equivalent		10,562,635	10,192,614
Account's receivables	11	14,452,224	12,985,325
TOTAL FINANCIAL ASSETS		25,014,859	23,177,939
FINANCIAL LIABILITIES			
Accounts Payables	12	(25,890,185)	(24,655,336)
NET FINANCIAL ASSETS		(875,326)	(1,477,397)
REPRESENTED BY			
Accumulated Fund b/fwd	13	(1,245,346)	2,371,764
Surplus/Deficit for the year		370,020	(3,849,161)
NET FINANCIAL POSITION		(875,326)	(1,477,397)

The School's financial statements were approved on _____ 20____ and signed by:

Name Eng Wangai Ndirangu

Name Jane W. Kimiti

Name Rachael Wambui

Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

PUBLIC SECONDARY SCHOOLS -BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

Reports and Financial Statements
For the year ended 30th June 2021

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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1.	1,854,278	2,419,376
Capitation grants for operations	2.	12,424,435	27,040,105
Infrastructure	3.	4,996,000	15,484,000
School fund income- Parents contributions/ fees	4.	13,692,893	18,674,887
School fund income- other receipts	5.	27,183,914	37,790,876
PA/ Development fund	6.	2,413,813	816,862
Total receipts		62,565,333	102,226,103
Payments			
Payments for Tuition	7.	1,906,875	2,438,171
Payments for operations	8.	12,413,737	15,566,276
Infrastructure	9.	9,395,620	31,421,556
Boarding and school fund payments	10.	38,462,381	53,729,992
PA/Development	11.	16,700	2,919,269
Total payments		62,195,313	106,075,264
Net cash flow from operating activities		370,020	(3,849,161)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		370,020	(3,849,161)
Cash and cash equivalent at BEGINNING of the year		10,192,614	(14,041,775)
Cash and cash equivalent at END of the year		10,562,635	10,192,614

Reports and Financial Statements
For the year ended 30th June 2021

III. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
	Kshs	Kshs			Kshs
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Exercise books	984,083		1,968,166	285,600	29%
Laboratory equipment	472,015		944,030	287,385	60%
T / learning materials	416,240		832,481	1,281,293	307%
(2) CAPITATION GRANT ON OPERATIONS					
Personnel emoluments	2,800,000		2,800,000	1,742,496	62%
Repairs and maintenance	5,349,000		5,349,000	5,349,000	100%
Local transport / travelling	685,000		685,000	914,308	133%
Electricity and water	2,100,000		2,100,000	1,306,192	62%
Medical	90,000		90,000	214,200	237%
Administration costs	1,800,000		1,800,000	2,554,244	141%
Activity	531,580		531,580	214,200	40%
(3) FEES CHARGED ON PARENTS					
Personnel emoluments	10,041,703		10,041,703	3,672,453	37%
Repairs and maintenance	5,867,200		5,867,200	1,399,457	24%
Local transport / travelling	3,123,915		3,123,915	702,080	22%
Electricity and water	11,392,948		11,392,948	5,107,501	45%
Administration costs	6,147,287		6,147,287		22%

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

Activity	1,640,770		1,640,770	437,134	27%
Fee on Boarding Equipment and Stores	58,713,673		58,713,673	17,987,913	31%
OTHER INCOME					
Rent income	99,000		99,000	99,000	100%
Income from farming activities	798,430		798,430	798,430	100%
Arrears	2,245,343		2,245,343	2,245,343	100%
Prepayments	3,971,357		3,971,357	3,971,357	100%
Canteen	97,500		97,500	97,500	100%
Advances	40,000		40,000	40,000	100%
Clubs	119,860		119,860	119,860	100%
Pocket money	8,045		8,045	8,045	100%
Grants and donations*	50,000		50,000	50,000	100%
Uniform	1,766,466		1,766,466	1,766,466	100%
P.A/Dev. fund	2,413,813		2,413,813	2,413,813	100%
(1) EXPENDITURE FOR TUITION					
Exercise books	984,083		984,083	350,738	35%
Laboratory equipment	472,015		472,015	338,659	71%
Teaching / learning materials	416,240		416,240	435,000	104%
Sundry creditors	782,478		782,478	782,478	100%
(2) EXPENDITURE FOR OPERATIONS					
Personnel emoluments	2,800,000		2,800,000	2,088,560	74%
Administration Cost	3,600,000		3,600,000	1,760,0520	49%
Repairs and maintenance & improvements	4,996,000		4,996,000	4,996,000	100%
Local transport / travelling	685,000		685,000	161,437	24%
Electricity and water	2,100,000		2,100,000	1,269,405	60%

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the Period ended 30th June 2021

Others	710,724		710,724	710,724	100%
Creditors	1,427,552		1,427,552	1,427,552	100%
(3) EXPENDITURE FOR SCHOOL FUND					
Personnel emoluments	10,041,703		10,041,703	4,599,513	46%
Service Gratuity	126,160		126,160	126,160	100%
Repairs and maintenance & Improvements	5,867,200		5,867,200	1,487,747	25%
Local transport / travelling	3,123,915		3,123,915	1,221,420	39%
Electricity and water	11,392,948		11,392,948	1,984,870	174%
Activity	1,640,770		1,640,770	378,615	23%
Administration costs	6,147,287		6,147,287	1,433,410	23%
Expenses on Income Generating Activities	139,590		139,590	139,590	100%
Fee on Boarding Equipment and Stores	58,713,673		58,713,673	10,585,400	18%
Rent Expenses	40,500		40,500	40,500	100%
Insurance Cost	809,611		809,611	809,611	100%
Others	15,381,046		15,381,046	15,381,046	100%
Uniform	274,500		274,500	274,500	100%

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

For the Period ended 30th June 2021

IV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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*.

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.

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements
For the Period ended 30th June 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended 30th June 2021

V. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	JUNE -2021	2020
	Kshs	Kshs
Reference materials		387,950
Exercise books	285,600	801,426
Laboratory equipment	287,385	500,000
Internal exams		
Teaching / learning materials	1,281,293	500,000
Chalks		30,000
Exams and assessment		200,000
Teachers guides		
Total	1,854,278	2,419,376

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,742,496	5,550,344
Repairs and maintenance	5,349,000	6,197,000
Local transport / travelling	914,308	211,194
Electricity and water	1,306,192	2,286,600
Medical	214,200	145,803
Administration costs	2,554,244	998,084
Activity	214,200	280,800
TIG		10,000,000
Other clearance accounts	129,795	1,370,280
Total	12,424,434	27,040,105
3. Infrastructure	4,996,000	

4 PARENTS CONTRIBUTION/FEES – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,672,453	4,887,386
Repairs and maintenance	1,399,457	3,432,265
Local transport / travelling	702,080	1,952,683
Electricity and water	5,107,501	3,897,859
Administration costs	2,374,268	3,699,902
Activity	437,134	804,792
Total	13,692,893	18,674,887

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Annual Report and Financial Statements
For the Period ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	17,987,913	26,492,028
Rent income	99,000	288,680
Income from farming activities	798,430	185,420
Arrears	2,245,343	318,169
Prepayments	3,971,357	947,015
Canteen	97,500	16,600
Advances	40,000	40,000
Divinded		2,896
Clubs	119,860	194,796
Pocket money	8,045	
Income from grants and donations*	50,000	
Uniform	1,766,466	9,305,269
Total	27,183,914	37,790,873
6. PA/Development fund	2,413,813	816,862

7 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	350,738	250,000
Laboratory equipment	338,659	
Internal exams	391,239	
Teaching / learning materials	435,000	340,876
Chalks	25,000	
Exams and assessment	366,239	
Creditors		1,847,296
Total	1,906,875	2,438,171

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,088,566	4,900,052
Administration Cost	1,760,052	1,109,867
Repairs and maintenance & improvements	4,996,000	6,054,840
Local transport / travelling	161,437	66,351
Electricity and water	1,269,406	2,728,066
Others	710,724	
Creditors	1,427,552	707,100
Total	12,413,737	15,566,276
9. Infrastructure	9,395,620	1,584,000
TOTAL		

10 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,599,513	2,578,375
Service Gratuity	126,160	568,162
Repairs and maintenance & Improvements	1,487,747	2,835,245
Local transport / travelling	1,221,420	2,633,486
Electricity and water	1,984,870	2,796,174
Activity	378,615	1,045,743
Administration costs	1,433,410	1,695,406
Expenses on Income Generating Activities	139,590	153,745
Fee on Boarding Equipment and Stores	10,585,400	11,662,467
Rent Expenses	40,500	
Medical		150,000
Insurance Cost	809,611	815,573
Others	15,381,046	17,847,126
Uniform	274,500	8,948,490
TOTAL	38,462,381	53,729,992
11. PA/Development fund	16,700	2,919,269

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended *30th June 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account KCB	1106192923	16,224	68,821
Operations Account KCB	1106193407	20,469	9,771
School Fund Account/Boarding KCB	1106188446	2,264,852	3,988,885
Parent Association Development Account	1215367635	2,398,030	917
Infrastructural Account	01139410394200	4,249,079	4,260,930
Total		8,948,653	8,329,323

13 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	30,870	280,180
Total	30,870	280,180

14 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Other investments	1,583,111	1,583,111
Total	1,583,111	1,583,111

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended *30th June 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	14,359,024	12,828,855
Other non-fees receivables RENT	29,600	92,870
Salary advances	63,600	63,600
Imprest		
Total	14,452,224	12,985,325

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,273,618.00	2,696,942
Fees arrears for the previous year	2,696,946.00	
Fees arrears for prior periods (over two years)	10,388,460.45	10,131,913
Total	14,359,024	12,828,855

16 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	21,701,470	19,028,159
Prepaid fees	3,615,977	5,454,119
Clubs & Societies	572,738	173,058
Total	25,890,185	24,655,336

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	9,794,210	19,028,159
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)	11,907,530	
Total	21,701,470	19,028,159

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the Period ended *30th June 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	8,329,323	16,471,222
Cash balances	280,180	41,101
Short Term Investments	1,583,111	1,583,111
Receivables	14,452,225	10,131,913
Payables	(25,890,185)	(25,855,583)
Total	(1,245,346)	2,371,764

18 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

19 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Pigs	27	Est .200,000	Est .200,000
Piglets	5	Est .456,000	Est .456,000
Goats		Est.72,000	Est.72,000
Sheep	4	Est.64,000	Est.64,000
Chicken	17	Est.15,200	Est.15,200
Trees	8	Est.10,250,000	Est.10,250,000
Total		Est. 10,957,000	Est. 10,957,000

Valuation ongoing

20 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended *30th June 2021*

Other important disclosure notes

21 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the Period ended *30th June 2021*

22 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)

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

	SUPPLIER OF GOODS OR SERVICE	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
1.	Blue Valley Enterprises Ltd(Storey Classroom Phase II)	3,968,774.95	30/6/21	3,770,339.00	198,434.95
2	Blue Valley Enterprises (Storey Classrooms Phase III)	4,999,994.40	30/6/21	4,749,994.68	249,999.71
3	Paraquet craft (Re-roofing and construction of a veranda and pavement in the home science block)	2,168,608.40	30/6/21	2,060,177.98	108,430.42
		11,137,377.75		10,580,511.66	556,865.09

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

**ANALYSIS OF PENDING ACCOUNTS PAYABLE SUPPLIER OF GOODS
SCHOOL FUND ACCOUNT**

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
Jacqwa Enterprises	1,812,600.00	15/4/2021	606,200.00	1,206,400.00
Zaka Capital Enterprises	4,276,180.00	15/4/2021	699,660.00	3,576,520.00
Lirotec Enterprises	249,210.00	15/4/2021	129,870.00	119,340.00
Cleanteach Chemicals	608,160.00	15/4/2021	160,580.00	447,580.00
Lucy K. Ndambi	100,600.00	15/4/2021	55,800.00	44,800.00
Lumu Cleaning H. Care	412,500.00	15/4/2021	154,800.00	257,700.00
Siglam Investors	1,776,000.00	15/4/2021	814,000.00	962,000.00
Wahuma Traders	1,146,935.00	15/4/2021	556,025.00	590,910.00
Githunya Enterprises	1,230,125.00	15/4/2021	635,320.00	594,805.00
Lanes Enterprises	187,200.00	5/2/2021		187,200.00
Blue Valley Enterprises	58,070.00	25/3/2021		58,070.00

Elsha Enterprises	465,000.00	15/4/2021	120,000.00	345,000.00
Knight B. Centre	434,775.00	2/2/2020		434,775.00
Danvan Horizons	635,540.00	15/4/2021	209,560.00	425,980.00
Nawiri Enterprises	620,710.00	15/2/2021		620,710.00
P.N Kabaara Auto garage	25,520.00	20/6/2021		25,520.00
Lucy Gathoni	164,600.00	15/4/2021	97,400.00	67,200.00
Media Wash Enterprises	4,655.00	25/5/2021		4,655.00
Flamingo G. Merchants	541,425.00	29/6/2021	321,875.00	219,550.00
Knitstar Enterprises	191,950.00	15/5/2021		191,950.00
Blue Valley Enterprises	35,192,602.00	26/2/2016	27,155,198.00	8,037,404.00
Kuni drive Enterprises	41,500.00	26/4/2021		41,500.00
MAWASCO	347,580.00	3/6/2021		347,580.00
SUB TOTAL	23,368,239.00		4,561,090.00	18,807,149.00

**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the Period ended 30th June 2021**

OPERATIONS ACCOUNT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
Teddy Joe Solutions	10,000.00	30/3/2021		10,000.00
Miwa Designers	128,760.00	30/5/2021		128,760.00
Peaksmart Enterprises	25,500.00	30/3/2021		25,500.00
Demawak Enterprises	616,150.00	15/4/2021	120,000.00	496,150.00
PhormaxEnterpsies	324,700.00	22/2/2021		324,700.00
Sophiamark Enterprises	74,508.00	23/4/2021		74,508.00
Njombu Pharmacy	254,100.00	23/4/2021		254,100.00
Centrifugal	10,000.00	28/4/2021		10,000.00
2nk Investment Sacco	87,766.00	01/06/2021		87,766.00
Cyber School	160,080.00	2019		160,080.00
Yor Power	17,400.00	25/10/2020		17,400.00
SUB TOTAL	2,329,846.95		228,000.00	2,101,846.95

TUITION ACCOUNT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
Samfex Enterprises	419,000.00	15/4/2021	120,000.00	299,000.00
Demawak Enterprises	192,500.00	15/4/2021	90,000.00	102,500.00
Nawiri Enterprises	58,910.00	15/2/2021		58,910.00
SUB TOTAL	670,410.00		210,000.00	460,410.00

PUBLIC SECONDARY SCHOOLS -BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 20 Acres			Est 30,000,000.00	-	-	Est 30,000,000.00
Buildings And Structures			Est 350,000,000.00	-	-	Est 350,000,000.00
Motor Vehicles						
• KAN 695U ISUZU	22/04/2003		2,180,000.00	-	-	2,180,000.00
• KCE 187D SCANIA	13/07/2015		11,000,000.00	-	-	11,000,000.00
• KCV 401S SCHOOLVAN	22/07/2019		2,400,000.00	-	-	2,400,000.00
Office Equipment, Furniture And Fittings			Est 5,000,000.00	-	-	Est 5,000,000.00
ICT Equipment, And Other ICT Assets			Est 5,000,000.00	-	-	Est 5,000,000.00
Tools And Apparatus			Est 5,000,000.00	-	-	Est 5,000,000.00
Textbooks			Est 10,000,000.00	-	-	Est 10,000,000.00
Other Machinery And Equipment			Est 15,000,000.00			Est 15,000,000.00
Heritage And Cultural Assets						
Intangible Assets- Soft Ware			Est 600,000.00	-	-	Est 600,000.00
Total			Est 436,180,000.00			Est 436,180,000.00

(Valuations still ongoing)

PUBLIC SECONDARY SCHOOLS -BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

**Reports and Financial Statements
For the year ended 30th June 2021**

B G Ngandu Girls High School

P.O. Box 182-10101

Karatina

SCHOOL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

DESCRIPTION	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
Cash	0	0.00	0.00	280,180.30	0.00	0.00
Bank	0	0.00	398,884.76	0.00	0.00	0.00
1. INCOME						
UNIFORM ACTIVITY	8	9,400,000.00	0.00	1,766,466.00	0.00	7,633,534.00
LTT	9	1,640,770.00	0.00	437,134.00	0.00	1,203,636.00
ADMIN COSTS	10	3,123,915.00	0.00	702,080.00	0.00	2,421,835.00
RMI	11	6,147,287.00	0.00	2,374,268.00	0.00	3,773,019.00
PE	12	5,867,200.00	0.00	1,399,457.00	0.00	4,467,743.00
EWC	13	10,041,703.00	0.00	3,672,453.00	0.00	6,369,250.00
BES	14	11,392,948.00	0.00	5,107,501.00	0.00	6,285,447.00
POCKET MONEY	15	58,713,673.00	0.00	17,987,913.00	0.00	40,725,760.00
	19	0.00	0.00	8,045.00	0.00	0.00
2. EXPENDITURE						
UNIFORM ACTIVITY	8	9,400,000.00	274,500.00	0.00	0.00	9,125,500.00
LTT	9	1,640,770.00	378,615.00	0.00	0.00	1,262,155.00
ADMIN COSTS	10	3,123,915.00	1,221,420.00	0.00	0.00	1,902,495.00
RMI	11	6,147,287.00	1,433,409.50	0.00	0.00	4,713,877.50
PE	12	5,867,200.00	1,487,747.00	0.00	0.00	4,379,453.00
EWC	13	10,041,703.00	4,599,513.00	0.00	0.00	5,442,190.00
BES	14	11,392,948.00	1,984,870.00	0.00	0.00	9,408,078.00
INSURANCE	15	58,713,673.00	10,585,400.00	0.00	0.00	48,128,273.00
POCKET MONEY	17	0.00	809,611.00	0.00	0.00	0.00
	19	0.00	8,045.00	0.00	0.00	0.00
3. OTHERS						
Arrears	1	12,510,686.00	0.00	2,245,343.00	0.00	0.00
Sundry Creditors	2	9,367,235.00	9,367,235.00	0.00	0.00	0.00
Prepayments	3	5,983,573.00	5,723,265.00	3,971,357.00	0.00	0.00
GRATUITY	21	0.00	126,160.00	0.00	0.00	0.00
DONATION	22	0.00	0.00	50,000.00	0.00	0.00
FARM	31	0.00	139,590.00	620,230.00	0.00	0.00
TEEN	34	0.00	0.00	97,500.00	0.00	0.00
JOBS	35	0.00	272,500.00	119,860.00	0.00	0.00
VANCE	36	0.00	10,000.00	40,000.00	0.00	0.00
RENT	38	430,960.00	40,500.00	99,000.00	0.00	0.00
BURSARY	39	0.00	1,161,458.50	1,161,458.00	0.00	0.00
NDCU A/C 301-16-01685	42	0.00	0.00	178,200.00	0.00	0.00
N.S.S.F	47	0.00	176,394.00	176,394.00	0.00	0.00
P.A.Y.E	48	0.00	1,524.20	1,524.00	0.00	0.00
J.H.I.F	49	0.00	72,250.00	72,250.00	0.00	0.00
NGANDU WORKERS SELF HELP GP	50	0.00	221,218.00	221,218.00	0.00	0.00
ST KENYA SCHOOLS SACCO	51	0.00	12,000.00	12,000.00	0.00	0.00
NEWFORTIES SACCO	52	0.00	30,400.00	30,400.00	0.00	0.00
CLOSING BALANCES						
Cash	0	0.00	30,869.60	0.00	0.00	0.00
Bank	0	0.00	2,264,851.74	0.00	0.00	0.00
		42,832,231.30	42,832,231.30			

Prepared By

Treasurer

Sign



Checked By

Principal

Sign



B G Ngandu Girls High School

P.O. Box 182-10101

karatina

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
OPENING BANK BALANCE	0	0.00	0.00	9,771.12	0.00	0.00
REVENUE						
L.T.T.	5	1,370,000.00	0.00	914,307.85	0.00	455,692.15
E.W.C.	6	4,200,000.00	0.00	1,306,192.00	0.00	2,893,808.00
ADM. COST	7	3,600,000.00	0.00	2,554,244.00	0.00	1,045,756.00
P.EMOLUMENTS	8	5,600,000.00	0.00	1,742,496.00	0.00	3,857,504.00
MEDICAL	9	180,000.00	0.00	214,200.00	0.00	(34,200.00)
ACTIVITY	11	1,063,160.00	0.00	214,200.00	0.00	848,960.00
IMPROVEMENT AND MAINTAINANCE	14	0.00	0.00	5,349,000.00	0.00	0.00
EXPENDITURE						
L.T.T.	5	1,370,000.00	161,437.00	87766 0.00	0.00	1,208,563.00
E.W.C.	6	4,200,000.00	1,269,405.82	430591.15 0.00	0.00	2,930,594.15
ADM. COST	7	3,600,000.00	1,760,052.00	1,155190 0.00	0.00	1,839,948.00
P.EMOLUMENTS	8	5,600,000.00	2,088,566.00	0.00	0.00	3,511,434.00
MEDICAL	9	180,000.00	0.00	0.00	0.00	180,000.00
ACTIVITY	11	1,063,160.00	176200 0.00	0.00	0.00	1,063,160.00
MAINTENANCE AND IMPROVEMENT	20	0.00	4,996,000.00	0.00	0.00	0.00
OTHERS						
Sundry Creditors	1	1,427,552.00	1,427,552.00	0.00	0.00	0.00
NSSF	10	0.00	89,362.00	42,782.00	0.00	0.00
BOARDING ACCOUNT	12	0.00	412,200.00	0.00	0.00	0.00
NHIF	15	0.00	36,000.00	17,450.00	0.00	0.00
NGANDU WORKERS S HELP GROUP	16	0.00	150,570.00	58,267.00	0.00	0.00
MT KENYA SACCO	17	0.00	6,000.00	3,000.00	0.00	0.00
NEW FORTIES SACCO	18	0.00	15,200.00	7,600.00	0.00	0.00
PAYE	25	0.00	1,392.00	696.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	20,469.12	0.00	0.00	0.00
			12,434,205.97	12,434,205.97		

Prepared By

Sign

Nk

Checked By

Principal

Sign

[Signature]

B G Naandu Girls High School

P.O. Box 182-10101

karatina

TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2021

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
BANK	0	0.00	0.00	68,820.60	0.00	0.00
REVENUE						
EXERCISE BOOKS	5	1,968,166.00	0.00	285,600.00	0.00	1,682,566.00
LABORATORY EQUIPMENT	6	944,030.00	0.00	287,385.00	0.00	656,645.00
TEACHING/LEARNING MATERIAL	7	832,481.00	0.00	1,281,293.00	0.00	(448,812.00)
CHALK	8	55,233.00	0.00	0.00	0.00	55,233.00
REFERENCE/LIBRARY MATERIAL	9	500,000.00	0.00	0.00	0.00	500,000.00
E&A EXAM AND ASSESSMENT	10	366,782.00	0.00	0.00	0.00	366,782.00
EXPENDITURE						
EXERCISE BOOKS	5	1,968,166.00	350,738.00	0.00	0.00	1,617,428.00
LABORATORY EQUIPMENT	6	944,030.00	338,659.00	0.00	0.00	605,371.00
TEACHING/LEARNING MATERIAL	7	832,481.00	435,000.00	0.00	0.00	397,481.00
CHALK	8	55,233.00	0.00	0.00	0.00	55,233.00
REFERENCE/LIBRARY MATERIAL	9	500,000.00	0.00	0.00	0.00	500,000.00
E&A EXAM AND ASSESSMENT	10	366,782.00	0.00	0.00	0.00	366,782.00
OTHERS						
SUNDRY CREDITOR	13	1,555,968.00	782,478.00	0.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	16,223.60	0.00	0.00	0.00
			1,923,098.60	1,923,098.60		

Checked By

Principal

Sign

Prepared By

Bursar

Sign

Nc

B. Balane

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL**FEES PREPAYMENT AS AT 30/06/2021**

BES	1,391,070.00
ACTIVITY	180,691.00
LTT	276,286.00
ADM COST	595,521.00
RMI	233,033.00
P EMOL	559,068.00
EWC	380,308.00
	3,615,977.00

FEES DEBTORS AS AT 30/06/2021

UNIFORMS	124,578.00
ACTIVITY	2,377.00
LTT	4,309.00
ADM COST	46,425.00
RMI	10,261.00
P EMOL	100,935.00
EWC	163,441.00
BES	821,292.00
	1,273,618.00

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

RENT ARREARS AS AT 30TH JUNE 2021

S/NO	NAME	TSC NO.	AMOUNT
1	MR. JOSEPH MBUGUA	674116	760.00
2	MR. MOSES KURIA	542324	4,240.00
3	MS. SARAH MORAA	767061	1,060.00
4	MS GITONGA	483451	4,240.00
5	MS. ANN LUCY KIGO	697466	5,040.00
7	NTS STAFF	BOM	2,640.00
9	MR. MUCHOKI	817725	760.00
10	MS. CECILIA NGINA	768482	760.00
11	MS. EMMA MATUM	599072	4,240.00
12	MRS. MWANGI	460435	2,120.00
13	MR. EDWARD MWENDA	590635	4,560.00
15	MS. CELINE OKUMU	515048	2,120.00
16	MR WAMAI	356518	1,060.00
17	MR NGIRAU	651995	3,180.00
18	MRS. MARGARET MUNGATIA	558898	5,300.00
19	MS. LOISE MUCHIRI	571961	1,060.00
	TOTAL		43,140.00