

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 OCT 2023 DAY: Thursday

REPORT Hon. Over Baya
(Deputy Majority leader)

BY: Anne Shibuko
CLERK AT THE TABLE:

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

KINYUI S.A. GIRLS HIGH SCHOOL

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

MACHAKOS COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

18 SEP 2023

RECEIVED



**KINYUI S.A GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

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

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

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KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

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 **Machakos** County, **Matungulu** Sub-County

The school was registered in **26/05/2000** under registration number **GP/A/1395/2000** and is currently categorized as a **County** public school established, owned or operated by the Government.

The school is a boarding school and had **663** number of students as at *30th June 2022*. It has **14** streams and **30** 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. Justus Mutunga	Chairman	28/05/2019
2	Md. Beatrice Mulonzya	Secretary	28/05/2019
3	Md. Grace Matolo	Member	28/05/2019
4	Mr Raphael Kilonzo	Member	28/05/2019
5	Fredrick Ndonye	Member	28/05/2019
6	Md. Salome Ndolo	Member	28/05/2019
7	Mr. Sammy Mutisya	Member	28/05/2019
8	Dr. Titus Mutiso	Member	28/05/2019
9	Mr. Tobias Mutua	Member	28/05/2019
10	Md. Josephine Mutua	Member	28/05/2019
11	Mr. Bonface Matheka	Deceased	28/05/2019
12	Md. Priscillar Kioko	Member	28/05/2019
13	Mr. Titus Nthuka	Member	28/05/2019
14	Dr. Rosalia Mumo	Member	28/05/2019

KINYUI GIRLS HIGH SCHOOL

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(c) Committees of the Board

Ref	Name of Committee	Name of Members	Designation	Number of meetings attended during the year
1	Audit	Tobias Mutua Beatrice Mulonzya Josephine Mutua Justus Mutunga Stanslous Mutunga	Chairman Member Member Member Secretary	0 out of 0 0 out of 0 0 out of 0 0 out of 0 0 out of 0
2	Finance, Procurement and General Purposes committee	Sammy Mutisia Beatrice Mulonzya Titus Nthuka Justus Mutunga Stanslous Mutunga Fredrick Ndonge	Chairman Member Member Member Secretary Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
3	Academic committee	Dr. Titus Mutua Beatrice Mulonzya Antony Mateng'e Grace Koli Justus Mutunga	Chairman Member Secretary Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
4	Development committee	Raphael Kilonzo Beatrice Mulonzya Salome Ndolo Veronica Ndila Justus Mutunga Fredrick Ndonge	Chairman Member Member Secretary Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Discipline Committee	Priscillar Kioko Beatrice Mulonzya Veronica Ndila Raphael Nthumbi Justus Mutunga Titus Nthuka	Chairlady Member Secretary Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
6	Disposal Committee	Justus Mutunga Beatrice Mulonzya Stanslous Mutunga Simon Nzuma Veronica Ndila	Chairman Member Secretary Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Beatrice Mulonzya	389304
2	Deputy Principal	Veronica Ndila	473951
3	School Bursar	Stanslous Mutunga	B.O.M

Key School Information and Management

(e) Schools contacts

Post Office Box: 85-90131 TALA
Telephone: 020-2076900
E-mail: kinyuigirls@yahoo.com
Website: <http://www.kinyuigirls>

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya commercial bank
Branch: Tala
 - a) Account name and Number: boarding account no. 1107269288
 - b) Account name and Number: Operations account no. 1107290880
 - c) Account name and number: tuition account no. 1107280176
 - d) Account name and number: infrastructure account no. 1287387845
- e) Name of Bank: Equity bank limited
Branch: Tala
Account Number: BES account number 0269280783
- f) CDF Account: Equity bank limited
Tala
Account No.0900297752538

(g) Independent Auditors

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

KINYUI GIRLS HIGH SCHOOL

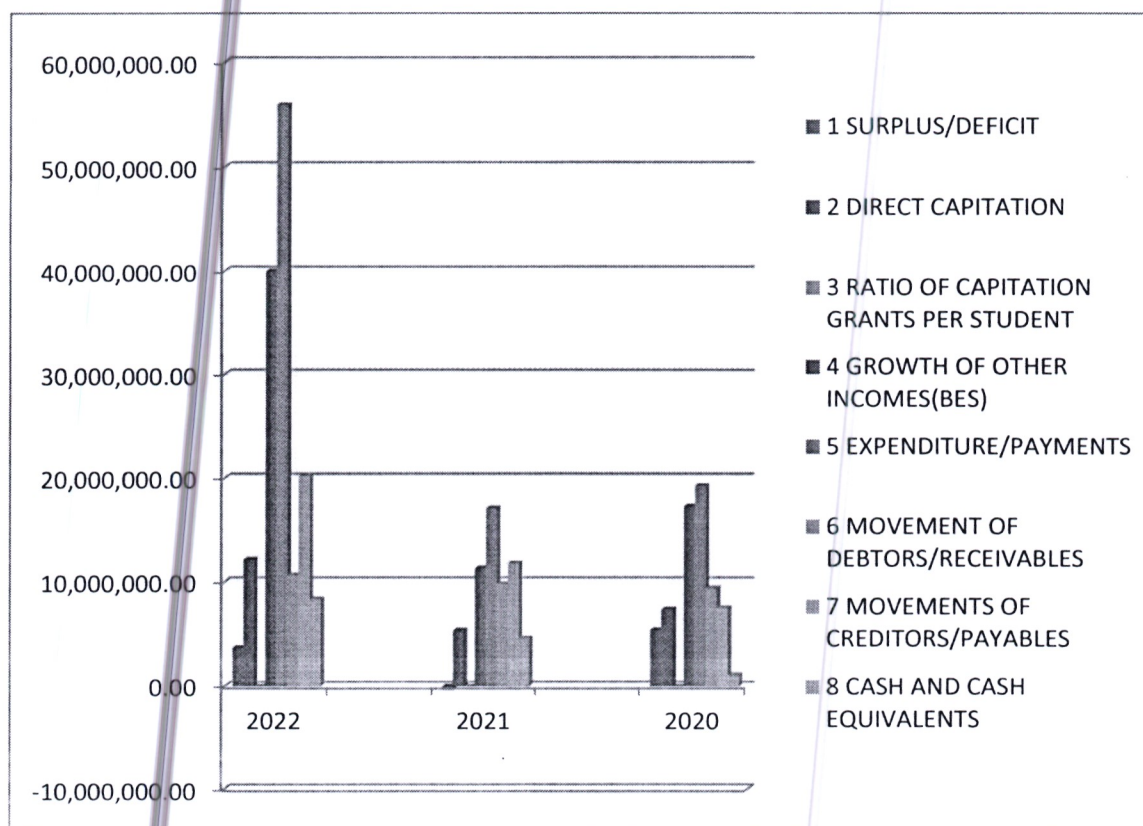
Annual report and financial statements for the year ended 30th June 2022

II. Summary Report of Performance of the School

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

a) Financial Performance

		2022	2021	2020
1	SURPLUS/DEFICIT	3,725,342.00	-390,903.00	5,420,817.00
2	DIRECT CAPITATION	12,211,931.00	5,379,936.00	7,398,854.00
3	RATIO OF CAPITATION GRANTS PER STUDENT	1;17,958	1;8,705	1;12,290
4	GROWTH OF OTHER INCOMES(BES)	39,999,310.00	11,362,151.00	17,319,189.00
5	EXPENDITURE/PAYMENTS	55,936,583.00	17,132,790.00	19,297,226.00
6	MOVEMENT OF DEBTORS/RECEIVABLES	10,680,131.00	9,806,788.00	9,407,926.00
7	MOVEMENTS OF CREDITORS/PAYABLES	20,225,412.00	11,834,365.00	7,538,829.00
8	CASH AND CASH EQUIVALENTS	8,382,155.00	4,589,793.00	1,084,022.00
9	ENROLMENT	663	585	602



KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

- a) Teacher Student ratio:
- b) Mean score in the 2020 KCSE:
- c) Number of Candidates in the 2020 KCSE:
- d) Capacity of the school:

RESULTS ANALYSIS 2020

YE R	ENTR Y	A	A -	B +	B	B -	C +	C	C -	D +	D	D -	E	X	M/S	M G	DEV	UNIV ENTR Y
2020	115	0	0	0	2	9	26	3 9	29	8	2	0	0	0	5.99 1	C	- 0.31 5	37

CAPACITY OF THE SCHOOL

	1 st JULY 2019 TO 31 ST JUNE 2020
NO. OF STUDENTS	552
CLASSROOMS	13
LABORATORIES	3
DORMITORIES	4
DINNING HALL	1
BOREHOLES	0
ABLUTION BLOCKS	17

TEACHER STUDENT RATIO

YEAR	NO. OF TSC TEACHERS	NO. OF BOM TEACHERS	TOTAL NO. OF TEACHERS	NO.OF TEACHERS RECRUITE D	NO. OF TEACHERS TRANSFERED/ RETIRED	TEACHER STUDENT RATIO
01/07/19- 31/06/20	18	8	26	1	0	1:21

KINYUI GIRLS HIGH SCHOOL

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KCSE RESULTS ANALYSIS 2021

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	M/S	MG	DEV	UNIV. ENTRY
2021	154	0	0	2	3	10	30	4	48	13	6	0	0	0	5.838	C	-0.153	45

CAPACITY OF THE SCHOOL

	1 st JULY 2020 TO 31 st JUNE 2021
NO. OF STUDENTS	585
CLASSROOMS	13
LABORATORIES	3
DORMITORIES	4
DINNING HALL	1
BOREHOLES	0
ABLUTION BLOCKS	17

TEACHER STUDENT RATIO

YEAR	NO. OF TSC TEACHERS	NO. OF BOM TEACHERS	TOTAL NO. OF TEACHERS	NO. OF TEACHERS RECRUITED	NO. OF TEACHERS TRANSFERRED /RETIRED	TEACHER STUDENT RATIO
01/07/20-31/06/21	19	9	28	2	3	1:20

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

KCSE RESULTS ANALYSIS 2022

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	M/S	M G	DE V	UNIV. ENTRY
2022	122	0	0	0	3	5	27	48	25	11	3	0	0	0	5.918	C	+0.08	35

CAPACITY OF THE SCHOOL

YEAR	2022
NO. OF STUDENTS	663
CLASSROOMS	14
LABORATORIES	3
DORMITORIES	4
DINNING HALL	1
BOREHOLES	0
ABLUTION BLOCKS	33

TEACHER STUDENT RATIO

YEAR	NO. OF TSC TEACHERS	NO. OF BOM TEACHERS	TOTAL NO. OF TEACHERS	NO. OF TEACHERS RECRUITED	NO. OF TEACHERS TRANSFERED/ RETIRED	TEACHER STUDENT RATIO
2022	20	10	30	0	0	1:25

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

e) Development projects carried out by the school

None

PRINCIPAL
KINYUI GIRLS' HIGH SCHOOL
P. O. Box 95 90131 TALA
TEL: 020-2076900

Sign



School Principal

31/08/2023

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022


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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.


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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

Name: JUSTUS MUTUNGA
Designation: Chairman, School Board of Management
Sign: 
Date: 31.8.2023

Name: BEATRICE MULONZYA
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 31/08/2023

PRINCIPAL
KINYUI GIRLS' HIGH SCHOOL
P. O. Box 85-90131 TALA
TEL: 020-2073900

Name: STANSLOUS MUTUNGA
Designation: Bursar/ Finance Officer
Sign: 
Date: 31/8/2023

REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KINYUI S.A. GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MACHAKOS COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kinyui S.A. Girls High school - Machakos County set out on pages 1 to 18, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budget versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kinyui S.A. Girls High School – Machakos County as at 30 June, 2021, and of its financial assets and liabilities and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities as disclosed in Notes 8 and 9 to the financial statements reflects a balance of Kshs.8,382,155 in respect of Cash and Cash Equivalents. Included in the balance is an amount of Kshs.813,577 whose supporting documents including bank reconciliations and board of survey reports were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalent balance of Kshs.8,382,155 could not be confirmed.

2. Unsupported Expenditure on Tuition

The statement of receipts and payments and Note 5 to the financial statements reflects an expenditure of Kshs.2,319,800 in respect of tuition. However, included in the amount is Kshs.2,245,545 whose supporting documents in form of requisitions, proof of Tax compliance, Invoices, Goods Received Notes, Delivery notes, were not provided for audit.

In the circumstances, the completeness and accuracy of unsupported payments amounting to Kshs.2,319,800 could not be confirmed.

3. Unsupported Long Outstanding Trade Payables

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflects accounts payable balance of Kshs.13,553,092. Included in the balance is an amount of Kshs.1,312,228 in respect of long outstanding trade creditors. However, the school Management did not provide documentary evidence to support the outstanding trade creditors amounting to Kshs.1,312,228.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.13,553,092 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kinyui S.A. Girls High Schools' Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Non-Compliance with Ministry of Education Circular

Review of the school records revealed that the Ministry of Education vide Circular MOE.HQS/3/13/3 dated 16 June, 2021 issued guidelines that requires all learners to be registered in NEMIS and the principals to ensure their records are accurate. However, a review of the student enrollment registers against enrollment data in National Education Management Information System (NEMIS) revealed that there were few discrepancies. During the financial year 2021/2022, the NEMIS reported a total number of 618 students while the enrolment record provided by the Kinyui S.A. Girls High School indicated a total of 650 students resulting to a variance of 32 students. Capitation entitlement per student was Kshs.9,748 for the entire year resulting to underfunding of Kshs.665,696 for the year ended 30 June, 2022.

In the circumstances, Management was in breach of the Ministry of Education Circular.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on 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 overall governance were not effective.

Basis for Conclusion

1. Incomplete Fixed Asset Register

Annex 2 to the financial statements reflects assets valued at Kshs. 17,542. However, the register did not indicate date of purchase, quantity, additions and disposals of assets during the year. Further, review of documents revealed that the school was allocated three (3) parcels of land, by the defunct County Council of Machakos and a school bus. However, ownership documents for the parcels of land and school bus were not provided for audit. In addition, the school cover did not issue the fixed assets thereby exposing the entire school inventory/assets to unforeseen risks,

In circumstances, internal controls over asset management could not be confirmed.

2. Long outstanding Students' Debtors

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects a balance of Kshs.4,007,811 in respect of accounts receivables. Included in this balance is an amount of Kshs.1,842,537 relating to old outstanding students' debtors that have been building up for more than two (2) years. Management did not provide evidence of effort being made towards recoverability of the long outstanding fee arrears.

In the circumstances, the recoverability of fee arrears from students who have since left school amounting Kshs.1,842,537 is doubtful.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, 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 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 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 the School 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 overall 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 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 October, 2023


KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

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

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,247,421.00	644,041.00
Capitation grants for operations	2	9,964,510.00	4,735,695.00
School Fund Income- Parents' Contributions	3	31,,355,795.00	11,362,151.00
School Fund Income- Other receipts	4	8,643,515.00	0
Proceeds from borrowings		0	0
TOTAL RECEIPTS		52,211,241.00	16,741,887.00
PAYMENTS			
Payments for Tuition	5	2,319,800.00	1,226,220.00
Payments for operations	6	12,322,167.00	4,866,267.00
Boarding and school fund payments	7	41,294,616.00	11,040,303.00
TOTAL PAYMENTS		55,936,583.00	17,132,790.00
SURPLUS/DEFICIT		(3,725,342.00)	(390,903.00)

The school financial statements were approved on 31/8/2023 and signed by:

Sign: 
Name JUSTUS MUTUNGA.

Chair BOM

Date 31.8.2023

Sign: 
Name Beatrice Mutonga

School Principal/
Secretary to BOM

Date 31/08/2023

Sign: 
Name STANISHOUS MUTUNGA

Bursar/
Finance Officer

Date 31/8/2023

PRINCIPAL
KINYUI GIRLS' HIGH SCHOOL
P. O. Box 25-90131 TALA
TEL: 020-2078900

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022


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


	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	8,379,282.00	4,580,167.00
Cash Balances	9	2,873.00	9,626.00
Short term Investment	10	0	0
Total Cash and cash equivalent		<u>8,382,155.00</u>	<u>4,589,793.00</u>
Account's receivables	11	4,007,811.00	5,221,274.00
TOTAL FINANCIAL ASSETS		12,389,966.00	9,811,067.00
FINANCIAL LIABILITIES			
Accounts Payables	12	13,553,092.00	7,248,851.00
NET FINANCIAL ASSETS		(1,163,126.00)	2,562,216.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	2,562,216	2,953,119.00
Surplus/Deficit for the year		(3,725,342.00)	(390,903.00)
NET FINANCIAL POSSITION		(1,163,126.00)	2,562,216.00

The School's financial statements were approved on 31/8/2023

and signed by:

Name JUSTUS MUTUNGA A.
Chair BOM

Name Beatrice Mutonga
School Principal/
Secretary to BOM
sign: 

Name STANISLAV MUTUNGA
Bursar/
Finance Officer
sign: 

Sign: 

Date 31.8.2023

Date 31/08/2023

Date 31/8/2023

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

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

	2021-2022	2020-2021
	Kshs	Kshs
Receipts for operating income		
Capitation grants for tuition	2,247,421.00	644,041.00
Capitation grants for operations	10,609,430.00	4,735,695.00
School fund income- Parents contributions+ fees arrears	38,873,072.00	14,949,111.00
School fund income- other receipts	0	0
Total receipts	51,729,923.00	20,328,847.00
Payments		
Payments for Tuition - creditors	2,242,545.00	669,705.00
Payments for operations- creditors	11,351,468.00	4,483,416.00
Boarding and school fund payments - creditors	34,343,548.00	11,669,955.00
Total payments	47,937,561.00	16,823,076.00
Net cashflow from operating activities	3,792,362.00	3,505,771.00
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	0	0
Acquisition of Assets	0	0
Proceeds from investments	0	0
Purchase of investments	0	0
Net cash flows from Investing Activities	0	0
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from borrowings/ loans	0	0
Repayment of principal borrowings	0	0
Net cash flow from financing activities	0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,792,362.00	3,505,771.00
Cash and cash equivalent at BEGINNING of the year	4,589,793.00	1,084,022.00
Cash and cash equivalent at END of the year	8,382,155.00	4,589,793.00

The School's financial statements were approved on 31/8/2023 and signed by:

Name JUSTUS MUTUNGA
Chair BOM

Sign: [Signature]

Date 31-8-2023

Name Beatrice Mutong'ya
School Principal/
Secretary to BOM

sign: [Signature]

Date 31/08/2023

PRINCIPAL
KINYUI GIRLS' HIGH SCHOOL
P. O. Box 85 90131 TALA
TEL: 020-2075999

Name STANISLUS MUTUNGA
Bursar/
Finance Officer

sign: [Signature]

Date 31/8/2023

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

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

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials/TUITION	2,879,280.00	0	2879280.00	2,247,421.00	631,859.00	78%
Exercise books	0	0	0	0	0	0
Laboratory equipment	0	0	0	0	0	0
Internal exams	0	0	0	0	0	0
Teaching / learning materials	0	0	0	0	0	0
Chalks	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	3,117,360.00	0	3,117,360.00	4,534,410.00	(1,417,050.00)	145%
Repairs and maintenance	310,000.00	0	310,000.00	293,200.00	16,800.00	94%
Local transport / travelling	496,000.00	0	496,000.00	450,000.00	46,000.00	90%
Electricity and water	1,116,000.00	0	1,116,000.00	950,000.00	166,000.00	85%
Medical	992,000.00	0	992,000.00	199,600.00	1,040,400.00	16%
Administration costs	354,640.00	0	354,640.00	300,000.00	54,640.00	85%
Activity	248,000.00	0	248,000.00	109,300.00	138,700.00	44%

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Infrastructure	3,720,000	0	3,720,000	3,128,000.00	592,000	84%
SMASSE	0	0	0	0	0	0
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,302,000.00		1,302,000.00	2,132,708.00	(830,708.00)	163%
Repairs and maintenance	1,178,000.00		1,178,000.00	1,683,106.00	(505,106.00)	142%
Local transport / travelling	403,000.00		403,000.00	646,460.00	(243,460.00)	160%
Electricity and water	2,666,000.00		2,666,000.00	3,812,807.00	(1,146,807.00)	143%
Medical	0	0	0	0	0	0
Administration costs	806,000.00	0	806,000.00	1,356,211.00	(550,211.00)	168%
Activity	93,000.00	0	93,000.00	115,235.00	(22,235.00)	123%
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	15,738,700.00	0	15,738,700.00	21,609,268.00	(5,870,568.00)	137%
OTHER INCOME						
Rent income	0	0	0	0	0	0
Income from farming activities	0	0	0	0	0	0
Insurance compensation	0	0	0	0	0	0
Income from Tender	0	0	0	21,000.00	21,000.00	0%
Income from Bus Hire	0	0	0	41,000.00	41,000.00	0%
Fee for hire of ground and equipment	0	0	0	0	0	0
uniform	0	0	0	7,667,215.00	7,667,215	0%
Income from any other investment	0	0	0	914,300.00	914,300.00	0%
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Textbooks and reference materials	0	0	0	0	0	0
Exercise books	0	0	0	0	0	0
Tuition	2,879,280.00	0	2,879,280.00	2,319,800.00	559,480.00	80%
Internal exams	0	0	0	0	0	0
Teaching / learning materials	0	0	0	0	0	0
Chalks	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	0	0	0	0	0	0
Repairs, maintenance & improvements	310,000.00	0	310,000.00	628,120.00	318,120.00	102%
Local transport / travelling	0	0	0	0	0	0
Electricity, water and conservancy	1,240,000.00	0	1,240,000.00	81,319.00	1,158,681.00	6%
Medical	0	0	0	0	0	0
Other voteheads	4,898,000.00	0	4,898,000.00	8,348,167.00	(3,450,167.00)	170%
Activity Expenses	930,000.00	0	930,000.00	93,000.00	837,000.00	10%
Infrastructure	3,720,000.00	0	3,720,000.00	3,128,000	592,000.00	84%
SMASSE	0	0	0	0	0	0
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	2,642,000.00	0	2,642,000.00	1,956,817.00	685,183.00	74%
Repairs, maintenance and improvements	1,240,000.00	0	1,240,000.00	3,001,116.00	(1761,116.00)	242%

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Local transport / travelling	910,000.00	0	910,000.00	1,248,440.00	(338,440.00)	137%
Electricity, water and conservancy	3,038,000.00	0	3,038,000.00	4,139,352.00	(1,101,352.00)	136%
Medical Expenses	0	0	0	0	0	0
Administration costs	1,395,000.00	0	1,395,000.00	2,046,725.00	(651,725.00)	146%
Activity	0	0	0	0	0	0
Uniform	0	0	0	4,253,870.00	4,253,870.00	0%
Lunch programme	0	0	0	0	0	0
Boarding Equipment and Stores	15,738,700.00	0	15,738,700.00	24,648,296.00	(8,909,595)	
Expenditure for Income Generating Activity	0	0	0	0	0	0
Insurance costs	0	0	0	0	0	0
Other expenses on investments	0	0	0	0	0	0
Rent Expenses	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
Loan Interest Repayment	0	0	0	0	0	0
Loan Principal Repayment	0	0	0	0	0	0
Acquisition of Assets	0	0	0	0	0	0
TOTALS	24,963,700.00	0	24,963,700	41,294,616.00	16,330,915.00	156%

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

This cash basis of accounting has been supplemented with accounting for; a) receivables that include interest, 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.

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

X. Notes to the Financial Statements

1 Capitation Grant for Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials tuition	1,568,621.00	519,041.00
Exercise books	371,800.00	125,000.00
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	307,000.00	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Total	2,247,421.00	644,041.00

2 Capitation Grant For Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0	0
Repairs and maintenance	293,200.00	1,534,400.00
Local transport / travelling	0	0
Electricity and water	0	0
Medical	199,600.00	209,200.00
Other voteheads	6,348,410.00	2,892,170.00
Activity	109,300.00	99,925.00
Total	9,964,510.00	4,735,695.00

3 Parents Contribution/Fees - School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,132,708.00	788,061.00
Repairs and maintenance	1,683,106.00	663,450.00
Local transport / travelling	646,460.00	167,217.00
Electricity and water	3,812,807.00	1,225,485.00
Loan fund	0	319,105.00
Administration costs	1,356,211.00	397,784.00
Activity	115,235.00	64,015.00
Fee on Boarding Equipment and Stores	21,609,268.00	7,603,159.00
	31,355,795.00	1,1362,151.00

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

4 Other Receipts – School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
prepayment	914,300.00	0
uniform	7,667,215.00	0
Income from farming activities	0	0
Insurance compensation	0	0
Tender fees	21,000.00	0
Income from Bus Hire	41,000.00	0
Fee for hire of ground and equipment	0	0
Income from grants and donations*	0	0
Interest income	0	0
Dividends income	0	0
Total	8,643,515.00	0

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 Payments for Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	320,000.00	0
Tuition account	1,622,610.00	860,370.00
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	377,190.00	365,850.00
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	0	0
Total	2,319,800.00	1,226,220.00

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

6 Payments for Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	628,120.00	1,088,665.00
Service Gratuity	0	0
Administration Cost	0	0
Repairs and maintenance & improvements	0	0
Local transport / travelling	0	00
Electricity and water	0	0
Medical	81,319.00	83,751.00
Activity Expenses	93,000.00	153,090.00
infrastructure	3,128,000.00	0
Insurance Cost	0	0
Other voteheads	8,348,167.00	3,540,761.00
Acquisition of Assets	0	0
TOTAL	12,322,167.00	4,866,267.00

7 Boarding and School Fund Payments

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1956817.00	7,39,270.00
Service Gratuity	0	0
Repairs and maintenance & Improvements	3,001,116.00	1,727,005.00
Local transport / travelling	1,248,440.00	255,000.00
Electricity and water	4,139,352.00	1,820,681.00
Medical Expenses	0	0
Administration costs	2046725.00	140,700.00
Lunch Programme	0	0
Bank Charges	0	0
Expenses on Income Generating Activities	0	0
Fee on Boarding Equipment and Stores	28,902,166.00	6,357,647.00
Rent Expenses	0	0
Insurance Cost (Life Property)	0	0
Loan Principal repayment	0	0
Loan Interest repayment	0	0
Acquisition of Assets	0	0
TOTAL	41,294,616.00	11,040,303

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account		11,119.00	6243.00
Operations Account		0	1,292,827.00
School Fund Account/Boarding		7,808,624.00	3281097.00
Savings Account		0	0
Parent Association Development Account		0	0
Income generating activities Account		0	0
Infrastructural Account		559,539.00	0
Total		8,379,282.00	4,580,167.00

9 Cash In Hand

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	0	0
Operation Account	836.00	9,586.00
School Fund account	2,037.00	40.00
Total	2,873.00	9,626.00

10 Short Term Investments

Description	2021-2022 Kshs	2020-2021 Kshs
Cooperative shares	0	0
Treasury Bills	0	0
Fixed deposit	0	0
Equity stock	0	0
Other investments	0	0
Total	0	0

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	4,007,811.00	5,221,274.00
Other non-fees receivables	0	0
Salary advances	0	0
Imprest	0	0
Total	4,007,811.00	5,221,274.00

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	1,793,274.00	572,017.00
Fees arrears for the previous year	372,000.00	1,535,635.00
Fees arrears for prior periods (over two years)	1,842,537.00	3,113,622
Total	4,007,811.00	5,221,274.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	12,891,687.00	6,334,551.00
Prepaid fees	661,405.00	914,300.00
Retention monies	0	0
Total	13,553,092.00.00	914,300.00

[Include an ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	8,354,684.00	922,313.00
Trade creditors for the previous year	3,224,775.00	2,539,671.00
Trade creditors for prior periods (over two years)	1,312,228.00	2,872,567.00
Total	12,891,687.00	6,334,551.00

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	8,379,282.00	4,580,167.00
Cash balances	2,873.00	9,626.00
Short Term Investments	0	0
Receivables	4,007,811.00	5,221,274.00
Payables	(13,553,092.00)	(7,248,851.00)
Total	(1,163,126.00)	2,562,216.00

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2020-2022	2020-2021
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		0	0
Coffee or tea plantation		0	0
Poultry		0	0
Total		0	0

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
Balance at end of the year	0	0

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

18. 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)

KINYUI GIRLS HIGH SCHOOL
Annual report and financial statements for the year ended 30th June 2022

Annex 1: Analysis of Pending Accounts Payable
Supply of Goods

S/NO.	NAME	2022	2021	2020	2019	TOTAL
1	TALA GREEN GROCERIES	62,750.00			213,277.00	276,027.00
2	LECS WOOD TECHNOLOGY				180,290.00	180,290.00
3	ARUN DATTA				200,000.00	200,000.00
4	GUARD TECH SECURITY	75,000.00				75,000.00
5	MZIMA TECHNOLOGY	150,600.00				150,600.00
6	ICEA INSURANCE		83,751.00			83,751.00
7	ROY MAVEKE	20,900.00				20,900.00
8	STASHAN TRADERS	8,500.00				8,500.00
9	THADDEKI TRADERS		611,475.00			611,475.00
10	GRASIM SUPPLIERS	458,650.00				458,650.00
11	SUSAN MULWA	50,875.00			184,910.00	235,785.00
12	GENESIS ROSSO MKS	500,000.00				500,000.00
13	QUIZY AND J STORES	631,490.00				631,490.00
14	DANSTAR ENTERPRISES	212,760.00	86,740.00		450,000.00	749,500.00
15	KENAFRIC BAKERIES	234,680.00				234,680.00
16	LUCKY SHOPPING MALL	1,200,000.00				1,200,000.00
17	LILY PUT ENTERPRISES	158,520.00				158,520.00

18	JAMES MUSYOKI	150,000.00					150,000.00
19	EAGLE ONE ENTERPRISES	71,500.00	65,200.00				136,700.00
20	LANLII SUPPLIES		317,320.00				317,320.00
21	WEAVERBIRD GARMENTS	2,458,280.00					2,458,280.00
22	ORIENT PUBLISHERS		900,040.00				900,040.00
23	SIMON NDOLO FRONTFACE CONSULTANTS	173,940.00					173,940.00
24		100,000.00					100,000.00
25	KABAYA AUTO SPARES	12,700.00					12,700.00
26	BOLD WALK CONCEPT	11,500.00					11,500.00
27	JOHN MURIUNGI	113,700.00					113,700.00
28	MESH REALTIME SOLUTION	274,400.00					274,400.00
29	MWANZY ENTERPRISES	79,000.00					79,000.00
30	UNATEK SUPPLIES	35,500.00					35,500.00
31	LEXYMAK ENTERPRISES JAMESLIQUE ENTERPRISES	202,500.00					202,500.00
32		212,000.00					212,000.00
33	MAMUKA TRADERS		400,000.00				400,000.00
34	AGRESON ENTERPRISES BRITAM GENERAL INSURANCE	200,000.00					200,000.00
35		81,319.00					81,319.00
36	LEONARD KYENGO		250,000.00				250,000.00

37	TOP NOTCH GRADE SERIES		100,000.00			100,000.00
38	DIBBIE GARMENT		238,000.00			238,000.00
39	MIL TO MAINTENANCE		166,000.00			166,000.00
40	SALARIES JUNE	392,020.00				392,020.00
41	PAMUKI GENERAL SUPPLIES		90,000.00			90,000.00
42	FLOMA CLEANING SERVICES	21,600.00				21,600.00
		8,354,684.00	3,224,775.00	83,751.00	1,228,477.00	12,891,687.00

KINYUI GIRLS HIGH SCHOOL

Annual report and financial statements for the year ended 30th June 2022

ANNEX 2 SUMMARY OF FIXED ASSET REGISTER

ASSET CLASS	DATE PURCHASED	LOCATION	UNIT	OPENING BALANCE	ADDITION DURING THE YEAR	DISPOSAL DURING THE YEAR	BALANCE AS AT 30 TH JUNE 2022
LAND		SCHOOL	ACRES	4.5	0	0	4.5
BUILDING AND STRUCTURES		SCHOOL	NO	32	0	0	32
MOTOR VEHICLE		SCHOOL	NO	2	0	0	2
OFFICE EQUIPMENT, FURNITURE AND FITTING		SCHOOL	NO	88	0	0	88
ICT EQUIPMENT		SCHOOL	NO	5	0	0	5
OTHER MACHINERY		SCHOOL	NO	258	0	0	258
TOOLS AND APPARATUS		SCHOOL	NO	7250	0	0	7250
TEXTBOOKS		SCHOOL	NO	9879	0	0	9879
HERITAGE AND CULTURAL ASSETS		PRINCIPALS OFFICE	NO	23	0	0	23
INTAGIBLE ASSETS SOFTWARE		SCHOOL	NO	1	0	0	1
				17,542.50	0	0	17,542.50