

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2025

DAY:

Tuesday

REPORT

PARLIAMENT
OF KENYA
LIBRARY

TABLED BY:	Deputy chief whip Hon. Ngome Jillo
MARK-AT THE-TABLE:	Benson Inogwa

OF

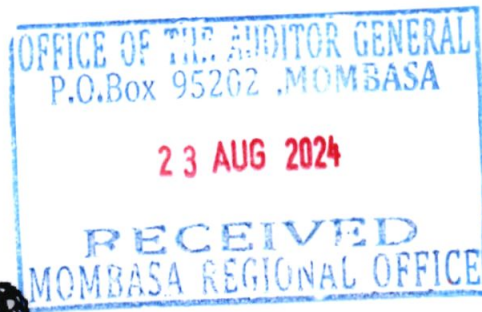
THE AUDITOR-GENERAL

ON

MUNYU GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KIAMBU COUNTY



Revised 30th June 2023.



(Add your School Logo)

**MUNYU GIRLS HIGH SCHOOL
PO BOX 1438-01000, THIKA**

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)

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary School Education
B.E &S	Boarding Equipment and Stores
LT &T	Local transport and travel

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kiambu County, Thika East Sub-County.

The school was registered in 11/1977 under registration number 22S00300173 and is currently categorized as a County, public school established, owned or operated by the Government.

The school is a boarding school and had 519 number of students as at 30th June 2022. It has eleven streams and twenty two teachers of which one teacher is employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mary Njiraini	Chairperson	7 th March 2022
2	Dorothy Mugambi	Secretary- Principal	7 th March 2022
3	Titus Kinyanjui	Member	7 th March 2022
4	Alice Mwangi	Member	7 th March 2022
5	Samuel Gikonyo	Member	7 th March 2022
6	Vivian Kwendo	Member	7 th March 2022
7	Mary Njoki	Member	7 th March 2022
8	Ann Muthoni Kiarie	Member – Rep CEB	7 th March 2022
9	Francis Mugambi	Member Rep Teachers	7 th March 2022
10	Dr Samson Ikinya	Members - Sponsor	7 th March 2022
11	Douglas Muchoki	Member	7 th March 2022
12	Ms . Judith Kiarie	Members - Sponsor	7 th March 2022
13	Eng. Benard Nguyai	Member - Community	7 th March 2022
14	Jeniffer Wambui	Member Special Needs	7 th March 2022
15	David Mbugua	Member	7 th March 2022
16	Pauline Ndungu	Member	7 th March 2022
17	Francis Ndambuki	Members	7 th March 2022
18	Joy Wema	Rep Students	7 th March 2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
	i.	Mary Njiraini	Chairperson	0
	ii.	Bernard Nguyai	Member	0
	iii.	Dorothy Mugambi	Member	0
	iv.	Francis Ndambuki	Member	0
	v.	Jeniffer Karanja	Member	0
2	Audit Committee			0
	i.	Douglas Muchoki	Chairperson	0
	ii.	Francis Ndambuki	Member	0
	iii.	Samuel Nguku	Member	0
	iv.	Pauline Ndungu	Member	0
	v.	Dorothy Mugambi	Member	0
				0
3	Finance, procurement and general purposes Committee			0

MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

4	Academic Committee			0
	i.	Dr Samson Ikinya	Chairperson	0
	ii.	Dorothy Mugambi	Secretary	0
	iii.	Vivian Kwendo	Member	0
	iv.	Francis Mugambi	Member	0
	v.	Francis Ndambuki	P.A Chair	0
				0
5	Development Committee			0
	i.	Bernard Nguyai	Chairperson	0
	ii.	Mary Njiraini	Bom Chair	0
	iii.	Dorothy Mugambi	Secretary	0
	iv.	Francis Ndambuki	Member	0
	v.	Samuel Gikonyo	Member	0
	vi.	Rose Ndirangu	Assistant Secretary	0
6	Discipline and welfare Committee			0
	i.	David Njorge	Chairperson	0
	ii.	Dorothy Mugambi	Member	0
	iii.	Mary Njoki	Member	0
	iv.	Jennifer Karanja	Member	0
	v.	Titus Kinyanjui	Member	0

The Board of Management was newly elected on 7th March 2022 and had not convened any meeting by the close of the reporting period on 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	Identification
1	Principal	Dorothy Mugambi	TSC No. 335279
2	Deputy Principal	Rose Karugu	TSC No. 351734
3	School Bursar	Lameck Nyabuga.	ID No. 28001692

(e) Schools contacts

Post Office Box: 1438-01000
Telephone: 0721436105

E-mail: munyugirls@yahoo.com
Website: www,munyugirlshighschool.com

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks:

1. **School Fund Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102172863
MPESA PayBill No. 522123 attached to 1102172863 bank account
2. **Operation Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102191477
3. **Tuition Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102189928
4. **Infrastructure Account**
Name of Bank: KCB Bank
Branch: Makongeni
Account Number: 1287230806

(g) Independent Auditors

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

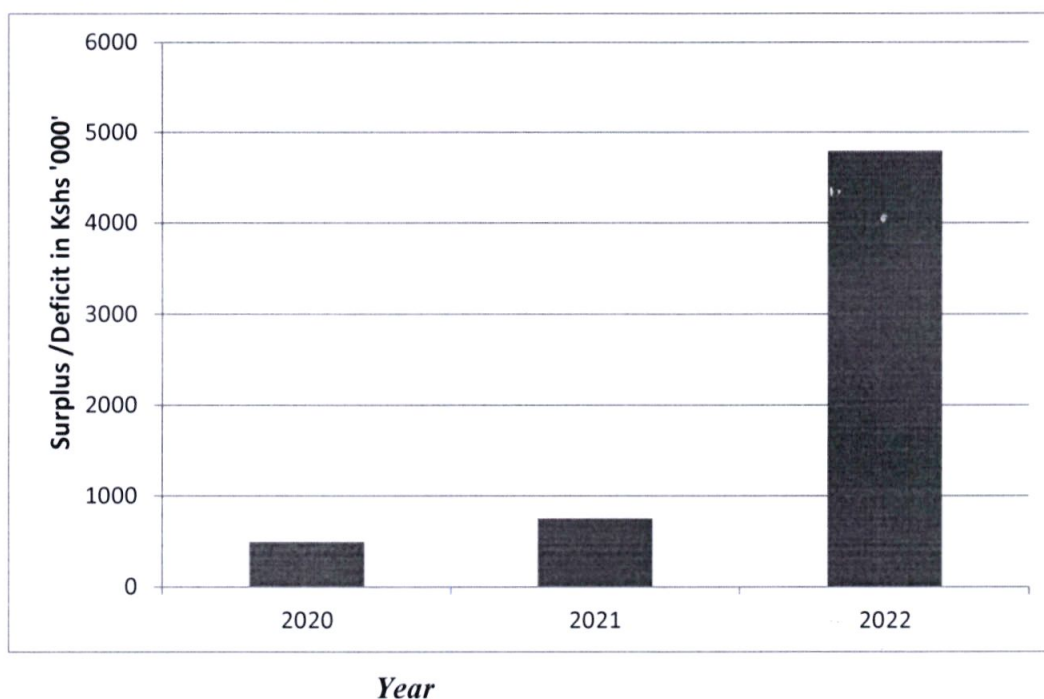
3. Summary Report of Performance of The School

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

a) Financial performance:

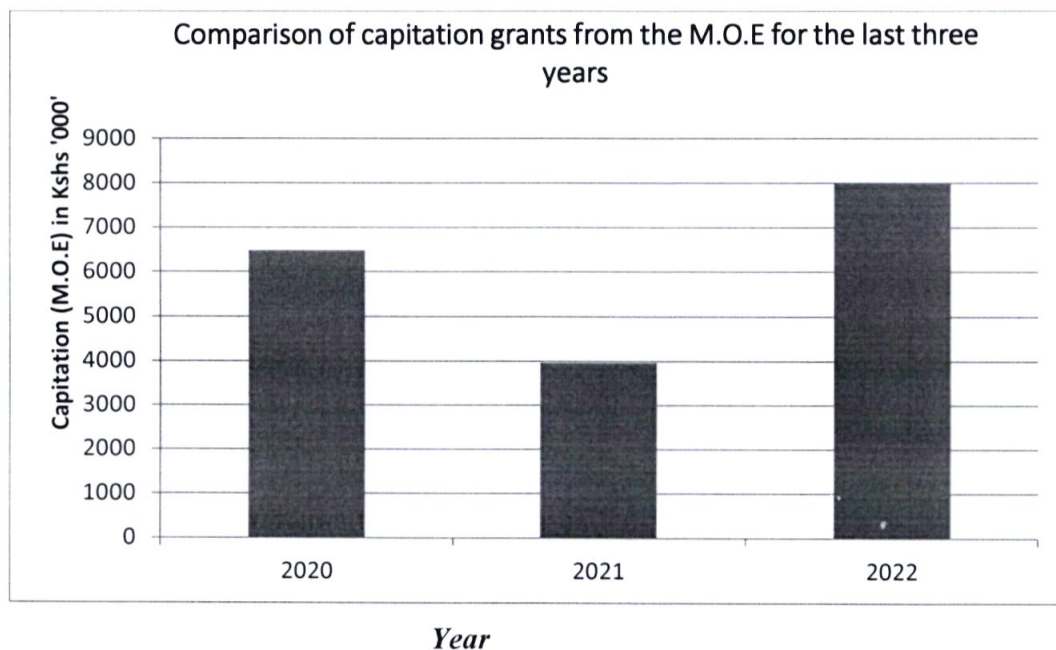
Year	2022	2021	2020
Suplus/Deficit	4,793,056	750,284	493,767

Surplus /deficit bar graph comparison for the last three years



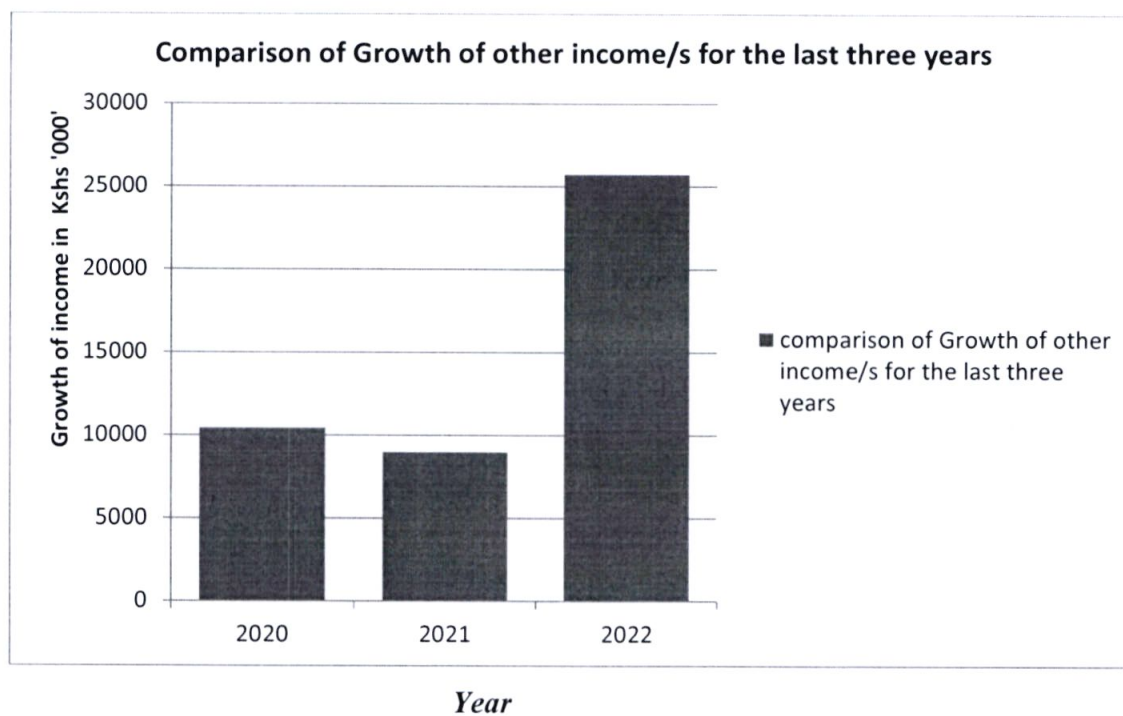
- **Capitation grants from the Ministry of Education for the last three years**

Year	2022	2021	2020
Capitation (MoE)	8,012,362	3,965,464	6,479,824



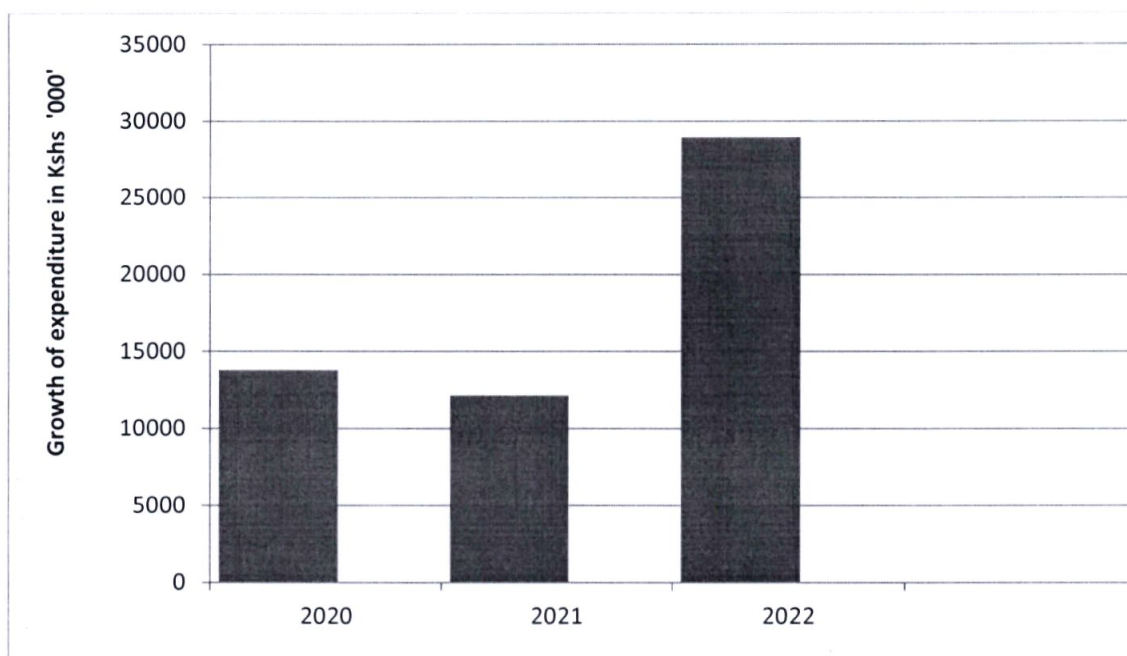
- A three-year overview of growth of other income(s) earned by the school.

Year	2022	2021	2020
Growth of Income	25,721,339	8,954,075	10,424,666



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

Year	2022	2021	2020
Growth In Expenditure	28,940,645	12,169,255	13,791,471



b) Teacher Student ratio:

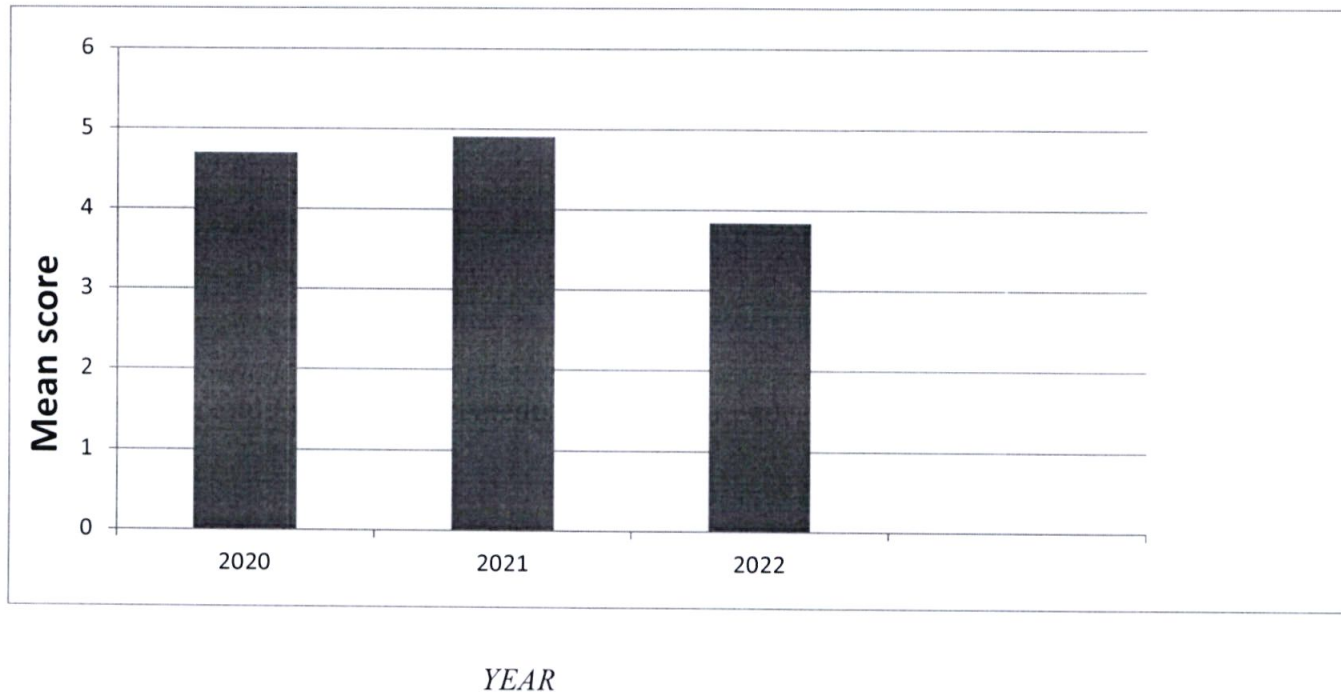
Number Of Teachers	Number of students
23	519

- Teacher to student ratio: 1:23
- one teacher was transferred during the year

c) Mean score in the 2022 KCSE: 3.84

YEAR	2022	2021	2020
MEAN SCORE	3.84	4.91	4.70

KCSE Performance Graph For The Last Three Years

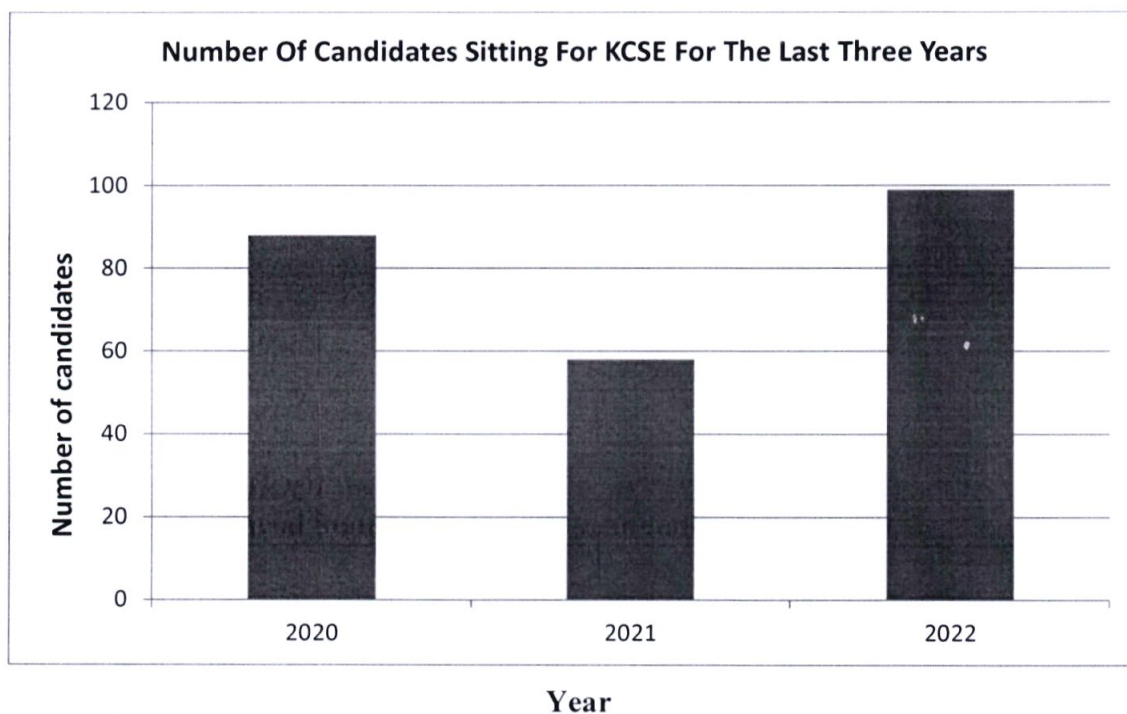


d) Number of Candidates in the 2022 KCSE:

99 students sat for KCSE in the year 2022

Number of candidates sitting for KCSE over the last three years

YEAR	2022	2021	2020
No. Of Candidates Sitting For KCSE	99	58	88



e) Capacity of the school:

519 Students with 18 toilets ,two laboratory, one small dining hall with a capacity of 400 students ,two dormitories ,twelve classrooms.

S/no	Amenities	Number	Population	Shortage ,excess or adequate resources
1.	Classes	12	519	adequate
2.	Toilets	18	519	Shortage
3.	Laboratory	2	519	Shortage
4.	Dormitory	2	519	Shortage
5.	Dining hall	1	519	Shortage

f) Development projects carried out by the school:

Project ranking	Type of project	Projected cost (Kshs)	Specify ,new or on-going	Source of funding	Status of project if ongoing or completed
1.	Dormitory construction	5,625,078.00	ongoing	1.Ministry of Education,(M.O.E) FSE Funds 2. Parents	On going
2.	Classroom construction	1,350,075.00	New	Ministry of Education ,(M.O.E) FSE Funds	Completed



.....
School Principal

4. Statement of School Management Responsibility

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

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

The Board of Management of Munyu 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.

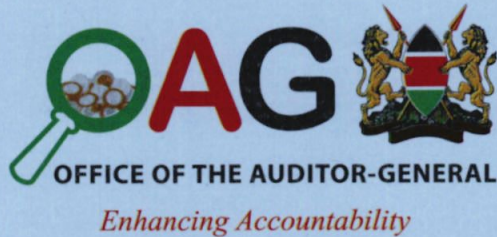
.....
Name: Mary Njirani
Designation: Chairman, School Board of Management
Date: 21/8/2024

.....
Name: Dorothy Mwangi
Designation: School Principal & Secretary to Board of Management
Date: 21/8/2024

.....
Name: Lamack Nyabuga
Designation: Bursar/ Finance Officer
Date: 21/8/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MUNYU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 Munyu Girls High School - Kiambu County set out on pages 1 to 20, 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 budgeted versus actual amounts

for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unexplained Variances

Review of the financial statements presented for audit revealed the following unexplained variances;

- i. The statement of receipts and payments and Note 4 to the financial statements reflects school fund income— parents’ contribution of Kshs.25,139,519 while the supporting schedule indicated Kshs.24,350,751, resulting to an unexplained variance of Kshs.788,768.
- ii. The statement of receipts and payments as disclosed in Notes 6,7, and 9 reflect payments of tuition, operations and boarding and school fund of Kshs.1,177,138, Kshs.4,388,610 and Kshs.22,045,698 respectively. However, the supporting schedules to these expenditures indicated payments of Kshs.1,494,55, Kshs.4,352,610 and Kshs.21,629,285, resulting to unexplained variances of Kshs.317,417, Kshs.36,000 and Kshs.416,413 respectively.
- iii. The statement of assets and liabilities as detailed in Note 14 reflect accounts payable of Kshs.2,560,717. However, the supporting schedule indicated Kshs.1,405,680 resulting to an unexplained variance of Kshs.1,155,037

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

2. Accounts Receivable

2.1 Unsupported Accounts Receivable

The statement of assets and liabilities as detailed in Note 13 reflect accounts receivable of Kshs.13,256,543. However, the supporting schedules for receivables aged more than one year of Kshs.9,066,649 was not provided for audit.

2.2 Long Outstanding Accounts Receivable

The statement of financial assets and liabilities and Note 11 of the financial statements discloses accounts receivables of Kshs.13,256,543. Included in the balance are receivables amounting to Kshs.6,382,037 which had been outstanding for more than

three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs13,256,543 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.32,063,895 and Kshs.33,733,701 respectively, resulting to an over-funding of Kshs.1,669,806, or 5% of the budget. However, the School spent a balance of Kshs.28,940,645 against actual receipts of Kshs.33,733,701, resulting to an under-utilization of Kshs.4,793,056, or 14% of actual receipts.

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

My opinion is not modified in respect to this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

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. Unsupported Miscellaneous Incomes

The statement of financial receipts and payments and Note 5 to the financial statements reflects miscellaneous incomes of Kshs.581,820. However, the school failed to open/operate a separate bank account for other income generated activities and received the receipts in cash and spent in the running of the school as petty cash. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, on guidelines on implementation of Free Day Secondary Education (FDSE) that requires that schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

2. Irregular Transfer of Funds

The statement of receipts and payments and Note 7 to the financial statements reflects boarding and school fund payments of Kshs.23,853,054, out of which an amount of Kshs.363,700 relates to activity cost. Included in the activity cost is Kshs 203,200 that was paid to Thika East Secondary School Head Association (TESSHA). However, the organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the value for money of the funds transferred of Kshs.203,200 could not be confirmed.

3. Underfunding of Capitation Grants

The statement of receipts and payments reflect grants for operations and tuition of Kshs.4,422,001 and Kshs.1,490,362 respectively. Examination of documents revealed that there were variances between the National Education Management Information System (NEMIS) and School records relating to the enrolment of students. During the financial year 2021/2022, the NEMIS reported a total number of 450 students in the month of July 2021, 459 students in the month of October 2021 and January 2022 and 450 students in the month of April 2022, while the enrolment record provided by the School indicated a total of 481 students, in both months of July and October, 2021 and a total of 553 students in the months January and April 2022, resulting in variances in the enrolment data, leading to underfunding of the school by Kshs.908,127.

In the circumstances, the under -funding of the School may have affected service delivery for students.

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 23 July ,2023 instead of the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education Circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by

30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

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

Conclusion

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

Basis for Conclusion

1. Lack of Segregation of Duties

The statement of financial receipts and payments and Note 1 to 5 of the financial statements reflects receipts amounting to Kshs.33,733,701. The school bursar received the school revenue, receipted, deposited cheques and also did bank reconciliation statements. The lack of segregation of duties was an indicator of weakness in internal controls.

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

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs109,374,240 in respect of fixed assets which includes land 9 acres. and motor vehicles with a balance of Kshs.4,848,000 However, land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate or 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 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi


13 January, 2025


6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2021
		FY	FY
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,490,362.00	545,496.00
Government grants for operations	2	4,422,000.00	3,419,968.00
Government Grants for infrastructure	3	2,100,000.00	0.00
School fund income- parents' contributions	4	25,139,519.00	8,731,815.00
Miscellaneous incomes	5	581,820.00	222,260.00
Total Receipts		33,733,701.00	12,919,539.00
Payments			
Tuition	6	1,177,138.00	960,275.00
Operations	7	4,388,610.00	3,912,068.00
Infrastructure	8	1,329,199.00	0.00
Boarding and school fund	9	22,045,698.00	7,296,912.00
Total Payments		28,940,645.00	12,169,255.00
Surplus/Deficit		4,793,056.00	750,284.00

The school financial statements were approved on 21/8/2024 and signed by:


 Name: Mary Njirani
 Chair BOM
 Date: 21/8/2024


 Name: Dorothy Mugambi
 School Principal/ Secretary to
 BOM
 Date: 21/8/2024


 Name: Lameck Nyabuga
 Bursar/ Finance Officer
 Date: 21/8/2024

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022	2021
		FY	FY
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	1,726,132.00	519,045.00
Cash balances	11	113,352.00	44,992.00
Short term investments	12	-	-
Total cash and cash equivalent		<u>1,839,484.00</u>	<u>564,037.00</u>
Account's receivables	13	13,256,543.00	10,136,480.00
Total financial assets		15,096,027.00	10,700,517.00
Financial liabilities			
Accounts payables	14	(2,560,717.00)	(2,958,263.00)
Net financial assets		12,535,310.00	7,742,254.00
Represented by			
Accumulated fund b/fwd 1 st July 2021	15	7,742,254.00	6,991,970.00
Surplus/deficit for the year		4,793,056.00	750,284.00
Net financial position		12,535,310.00	7,742,254.00

The school's financial statements were approved on 21/8/2024 and signed by:


.....

Name: Mary Njirane


Chair BOM

Date: 21/8/2024


.....

Name: Dorothy Mugambi
School Principal/ Secretary to
BOM

Date: 21/8/2024


.....

Name: Lameck Nyabugus

Bursar/ Finance Officer

Date: 21/8/2024




MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021-2022	2021
		FY	FY
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,490,362.00	545,496.00
Government grants for operations		4,422,000.00	3,419,968.00
Government grants for infrastructure		2,100,000.00	-
School fund income- parents contributions/ fees		21,882,703.00	7,873,763.00
Other income		581,820.00	222,260.00
Total receipts		30,476,885.00	12,061,487.00
Payments			
Cash outflows for tuition		1,494,556.0	524,772.00
Cash outflows for operations		4,388,610.00	3,405,384.00
Cash outflows Boarding/lunch and school fund payments		21,989,073.00	7,679,522.00
Total payments		(27,872,239.00)	(11,609,678.00)
Net cash inflow/outflow from operating activities		2,604,646.00	451,809.00
Cash flow from investing activities			
Acquisition of assets		(1,329,199.00)	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash inflow/outflows from investing activities		0.00	0.00
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		1,275,447.00	451,809.00
Cash and cash equivalent at beginning of the FY		564,037.00	112,228.00
Cash and cash equivalent at end of the FY		1,839,484.00	564,037.00

The school's financial statements were approved on 21/8/2024 and signed by:

		
Name: <u>Mary Njiraini</u>	Name: <u>Dorothy Mugambi</u>	Name: <u>Lameck Nyabugwa</u>
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: <u>21/8/2024</u>	Date: <u>21/8/2024</u>	Date: <u>21/8/2024</u>

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
<i>(1) CAPITATION GRANT ON TUITION</i>					
Text books					
Exercise books					
Laboratory equipments and apparatus					
Teaching/learning materials	1,284,300		1,284,300	1,490,362	116%
chalks					
Internal exams					
Reference materials					
<i>(2) CAPITATION GRANT ON OPERATIONS</i>					
	0		0		
Personal emoluments	0		0		
Local transport / travelling	0		0		
Electricity and water	0		0		
Medical	400,000		400,000	90,000.	22.5%
Others/adm,	3,460,000		3,460,000	4,332,000	125%
Activity	300,000		300,000	0	0
RMI			0		

3) FDSE for Infrastructure					
Maintenance & Improvement MOE	2,500,000		2,500,000	2,100,000	84%
M&I Parents Contribution	0			0	
Economic Stimulus Programs	0			0	
Transition Infrastructure Grants	0			0	
Administration Costs	0			0	
(4) FEES CHARGED ON PARENTS					
Personnel emoluments	1,600,280		1,600,280	2,116,897	132.3
Repairs and maintenance	1,160,000		1,160,000	1,311,616	113.1
Local transport / travelling	586,760		586,760	429,880	73.3
Electricity and water	1,960,000		1,960,000	2,584,406	131.8
Medical	0		0		-
Administration costs	1,370,280		1,370,280	1,109,898	80.99
Activity	170,000		170,000	284,486	167.3
Insurance	0		0	50,000	-
Fee on Boarding Equipment and Stores	11,309,400		11,309,400	17,252,336	152.5
5) Miscellenous income			-		
Rent Income	-		-	9,700	-
Uniform	-		-	265,320	-
PA Projects	-		-	306,800	-
Damages	-		-		
TOTAL INCOME	32,063,895		32,063,895	33,733,701	

(6) EXPENDITURE FOR TUITION					
Text books	0		0	0	0
Exercise books			0	0	0
Laboratory equipments and chemicals	0		0	0	0
Teaching/learning materials	1,239,990		1,239,990	1,177,138	94.9
chalks	0		0	0	0
Exams and Assessments	0		0	0	0
Reference Materials	0		0	0	0
Bank charges	0		0	0	0
(7) EXPENDITURE FOR OPERATIONS					
Repairs and maintenance	-		-	137,600	-
Personal emoluments	2,992,410		2,992,410	3,251,620	108.6
Local transport / travelling	200,000		200,000	30,000	15
Electricity and water	828,000		828,000	415,307	50.2
Insurance	233,350		233,350	-	-
Administration Cost	630,115		630,115	355,683	56.4
Activity	639,200		639,200	198,400	31
medical					
(8) Expenditure for Infrastructure					
Construction of classrooms	1,500,000		1,500,000	1,329,199	88.6
Construction of Laboratory					
Construction of Dormitory	1,625,000		1,625,000	0	-
Purchase of Machinery					
Drilling of Boreholes					

(9) Expenditure For School fund/Lunch/Boarding					
Personal Emoluments	976,312		976,312	357,652	36.7
Repairs, Maintenance and Improvement	1,665,000		1,665,000	4,402,690	264.4
Local Transport and Travelling	780,000		780,000	1,210,580	155.20
Electricity Water and Conservancy	1,901,100		1,901,100	718,460	39.79
Medical expenses	148,150		148,150	82,224	55.50
Administration Cost	1,043,300		1,043,300	2,847,064	272.9
Activity	120,000		120,000	363,700	303.1
Uniform	0		0	254,265	-
Gratuity	0		0	50,000	-
Fees refund	0		0	310,360	-
Insurance	0		0	177,612	-
Boarding Equipment and stores	12,582,046		12,582,046	11,271,091	89.58
Totals	22,080,898		22,080,898	28,940,645	

- On expenditure for tuition this vote head was incurred under teaching and learning materials, over utilisation was due to an increasing number of students consuming more , borrowing was done from other underutilised voteheads .
- Laboratory equipments and apparatus income was received under teaching and learning materials and the expenditure of the same done under teaching and learning materials
- Teaching and learning materials –exercise books, laboratory items were incurred under this votehead. overutilisation was due to an increasing number of students consuming more , borrowing was done from other under utilised voteheads especially from school fund account.

- Other voteheads comprised of admin costs, personal emoluments, local transport and travel, and electricity water and conservancy for incomes. Some expenditure on these voteheads was done under other vote heads like administration costs and local transport and travel.
- Maintenance and improvement- expenditure under operation account was under-utilised simply because the project minimised the cost. Expenditure under the school fund account was over utilised due to construction of an ongoing dormitory.
- Medical was spent for the school fund with a borrowing from other vote to cater for students treatments in school.
- Boarding equipment and stores –expenditure on this vote head was under utilised with a variance of due to minimisation of costs and some cost controls in place.
- Electricity water and conservancy –expenditure under the school fund account was under utilized by a variance, most of money under this votehead was used by RMI.
- Local transport and travel under school fund was over utilised due to less allocations done to this votehead borrowing was done from boarding equipment and stores
- Administration costs under school fund was over utilised with a variance by the of the years this is due to more costs associated to administration costs are incurred during the of year especially management meetings which were very essential borrowing was done from under utilised vote heads.
- Activity was over utilised because of un- anticipated activities that incurred during the year

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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

Description	2021 – 2022	2021
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books	0.00	0.00
Laboratory Equipment	0.00	0.00
Internal Exams	0.00	0.00
Teaching / Learning Materials	1,490,362.00	545,496.00
	0.00	0.00
Total	1,490,362.00	545,496.00

2 Government Grants for Operations

Description	2021 – 2022	2021
	Kshs	Kshs
Personnel Emoluments	0.00	0.00
Repairs And Maintenance(transfer)	0.00	1,810,464.00
Local Transport / Travelling	0.00	0.00
Electricity And Water	0.00	0.00
Medical	90,000.00	0.00
Administration Costs	0.00	0.00
Activity	0.00	0.00
Other Vote Heads (adm costs,,PE,LT&T,EWC insurance)	4,332,000.00	1,609,504.00
Total	4,422,000.00	3,419,968.00

3 Government Grants for infrastructure

Description	2021 – 2022	2021
	Kshs	Kshs
Maintenance & Improvement	2,100,000.00	0.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00
Other (<i>specify</i>)(NGCDF and County govt.	0.00	0.00
Total	2,100,000.00	0.00

4 School Fund Income - Parents Contribution/Fees

Description	2021 – 2022	2021
	Kshs	Kshs
Personnel emoluments	2,116,897.00	442,148.00
Repairs and maintenance	1,311,616.00	353,531.00
Local transport / travelling	429,880.00	733,686.00
Electricity and water	2,584,406.00	95,105.00
Administration costs	1,109,898.00	299,060.00
Activity	284,486.00	23,256.00
Fee on Boarding Equipment and stores	17,252,336.00	6,785,029.00
Insurance	50,000.00	0.00
Total	25,139,519 .00	9,191,542.00

5 Miscellaneous Incomes

Description	2021 – 2022	2021
	Kshs	Kshs
Rent Income	9,700.00	19,800.00
PA Project	306,800.00	184,460.00
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	0	0
Fee For Hire of Ground and Equipment	0	0
Losses/damages	0	18,000.00
Uniform	265,320 .00	0
Total	581,820 .00	222,260.00

Notes to the Financial Statements (continued)

6 Tuition Payments

Description	2021 – 2022	2021
	Kshs	Kshs
Exercise Books	0	373,928
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	0	0
Teaching / Learning Materials	1,171,912	586,347
Exams And Assessment	0	0
Teachers Guides	0	0
Bank Charges	5,226	0
	0	0
Total	1,177,138	960,275

7 Operations Payments

Description	2021 – 2022	2021
	Kshs	Kshs
Personnel Emoluments	3,251,620	953,997
Service Gratuity	0	0
Administration Cost/Others	355,683	1,050,290
Repairs And Maintenance & Improvements	137,600	1,424,470
Local Transport / Travelling	30,000	0
Electricity And Water	415,307	207,627
Medical	0	21,155
Activity Expenses	198,400	0
Insurance Cost	0	254,529
Total	4,388,610	3,912,068.00

Notes to the Financial Statements (continued)

8 Infrastructure Payments

Description	2021 – 2022	2021
	Kshs	Kshs
Construction of classrooms	1,329,199.00	0
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others (specify)	0	0
Total	1,329,199.00	0

9 Boarding And School Fund Payments

Description	2021-2022	2021
	Kshs	Kshs
BES	11,271,091	4,381,582
RMI	4,402,690	1,165,470
EWC	718,460	72,470
LT&T	1,210,580	427,070
ACTIVITY	363,700	309,140
ADM	2,847,064	856,190
PERSONAL EMOLUMENTS	357,652	60,000
Insurance	177,612	0
Fees refund	310,360	0
House rent	0	0
School farm	0	0
Uniform	254,265	0
Gratuity	50,000	0
damages	0	17,990
medical	0	7,000
TOTAL	22,045,698	7,296,912

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account	2021-2022	2021
	Active/Dormant	Number	Kshs	Kshs
Tuition Account	Active		17,915	22,109
Operations Account	Active		50,246	49,856
School Fund Account/Boarding	Active		852,505	445,415
Savings Account	Dormant		1,665	1,665
			0	0
Infrastructural Account			803,801	0
Farm Account			0	0
Total			1,726,132	519,045

11 Cash In Hand

Description	2021 – 2022	2021
	Kshs	Kshs
Notes and Coins	113,352.00	44,992.00
Total	113,352.00	44,992.00

12 Short Term Investments

Description	2021 – 2022	2021
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears (See ageing below and appendix 1)	13,256,543	10,136,480
clubs and societies		
Salary Advance(list/schedule attached)	-	-
Imprest(list/schedule attached)	-	-
Rent arrears (List/schedule attached)	-	-
Total	13,256,543	10,136,480

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2021	
	Kshs	% of the Total	Kshs.	% of the Total
Less than 1 year	4,189,894	32	2,391,132	24
Between 1- 2 years	1,321,301	10	1,363,310	13
Between 2-3 years	1,363,310	10	-	-
Over 3 years	6,382,038	48	6,382,038	63
Total	13,256,543		10,136,480	

14 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,253,126	1,487,919
Prepaid Fees	690,859	852,592
Unpaid salaries and statutory deductions	-	-
Caution money	572,837	572,837
Clubs and societies	43,895	44,915
Total	2,560,717	2,958,263

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2020-2021	
	Kshs	% of the Total	Kshs	% of the Total
1 Year and Less	1,253,126	100	1,487,919	100
Between 1-2 Years	-	-	-	-
Between 2-3 Years	-	-	-	-
Over 3 Years	-	-	-	-
Total	1,253,126		1,487,919	

15. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	519,045	112,228
Cash balances	44,992	0
Short Term Investments	0	0
Receivables	10,136,480	8,759,029
Payables	2,958,263	1,879,287
Total	7,742,254	6,991,970

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2021 – 2022	2021
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2021 – 2022 FY	2021 FY
		Kshs	Kshs
Cattle	0	0	0
Goats	0	0	0
Trees	350	350,000.00	280,000.00
Coffee Or Tea Plantation	0	0	0
Poultry	0	0	0
Others (specify)	0	0	0
Total	350	350,000.00	280,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory


Description	2021 – 2022	2021
	Kshs	Kshs
Food stuffs	205,391.00	50,418.00
Lab consumables	70,000.00	40,000.00
Farm produce	0.00	0.00
Medication	3,000.00	1,000.00
Construction Materials	0.00	0.00
Others (specify)	0.00	0.00
	278,391.00	91,518.00

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

20 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal

12. Annexes

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount paid – To - Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	Kshs		Kshs	Kshs		
Supply Of Goods						
1. JALIMU ENTERPRISES	1,479,258.00	1 ST JANUARY 2021	1,404,723.00	74,535.00	273,928.00	To be paid
2. GELKY LAB CHEMICALS AND EQUIPMENT	334,915.00	1 ST JANUARY 2021	291,365.00	43,550.00	128,575.00	To be paid
3. DIGITOM SYSTEMS AND OFFICE SUPPLIES	867,740.00	1 ST JANUARY 2021	636,940.00	230,800.00	0	To be paid
4. GREEN RINGS INVESTMENTS	800,000.00	1 ST JANUARY 2021	645,000.00	155,000.00	36,000.00	To be paid
5. WEAVER BIRD GARMENTS	597,055.00	1 ST JANUARY 2021	576,595.00	20,460.00	3,140.00	To be paid
6. BENARD GATHIRA	36,000.00	1 ST JANUARY 2021	33,000.00	3000.00	0	To be paid
7. WAIYIWATI ENTERPRISES	203,546.00	1 ST JANUARY 2021	177,026.00	26,520.00	14,960.00	To be paid
8. DPL FESTIVE LTD	1,409,377.00	1 ST JANUARY 2021	1,317,877.00	91,500.00	0	To be paid
9. KWA PABRO BUTCHERY	509,340.00	1 ST JANUARY 2021	365,380.00	143,960.00	0	To be paid
10. FELISTERS WANJIKU KABUGU	1,280,533.00	1 ST JANUARY 2021	1,041,472.00	239,061.00	119,665.00	To be paid
11. JOHN MAINA KAMAU	645,750.00	1 ST JANUARY 2021	597,100.00	48,650.00	35,000.00	To be paid
12. BLINTWEB COMPANY	758,430.00	1 ST JANUARY 2021	725,970.00	32,460.00	0	To be paid
13. EUREKA FARM/MARTIN NJOROGE	636,570.00	1 ST JANUARY 2021	561,690.00	74,880.00	41,580.00	To be paid
14. MICHAEL MAGUATHI	102,850.00	1 ST JANUARY 2021	75,500.00	27,350.00	0	To be paid

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount paid – To - Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total				1,211,726.00		
Supply Of Services						
I. MICKEYTECH WELDING & FABRICATIONS	334,000.00	1 ST JANUARY 2021	292,500.00	41,400.00	0	To be paid
Sub-Total				41,400.00		
Grand Total				1,253,126.00		

Annex 2 – Summary of Fixed Assets Register

21 Summary Of Fixed Assets Register

Asset Class	Description of Items	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	land acreage (9 acres)				
Buildings And Structures	-Science Lab (Twin)	4,000,000.00			4,000,000.00
	-Dormitories (2Blocks)	18,200,000.00			18,200,000.00
	-Dining Hall & Kitchen	6,000,000.00			6,000,000.00
	-Staffroom, Admin Block and 10 Classes	19,500,000.00			19,500,000.00
	-Ablution Blocks 18 door pit latrines	1,200,000.00			1,200,000.00
	-Kitchen Store,one small	800,000.00			800,000.00
	-Library and Homescience Block	5,000,000.00			5,000,000.00
	-1 Block of 6 Two bedroom Houses	15,000,000.00			15,000,000.00
	-3 x2 separate 2bedroom Houses	18,000,000.00			18,000,000.00
	-10,000 Ltr Plastic Water Tanks , 4 tanks	432,000.00			432,000.00
	-One Plastic Water Tanks 6,000Ltr	55,000.00			55,000.00

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	-Permanent Stone Tanks 2big, 1small	2,500,000.00			2,500,000.00
Motor Vehicles	-51 seater Isuzu FRR Bus	4,848,000.00			4,848,000.00
Office Equipment, Furniture And Fittings	-Two office cabinets, -20 office desks,6 dining tables, -520 student desks and chairs, -200 plastic chairs - 36 office chairs	2,500,000.00			2,500,000.00
	Beds	3,442,500.00			3,442,500.00
Textbooks	Textbooks	1,200,000.00			1,200,000.00
ICT Equipment, And Other ICT Assets	-10 Dell Computers	250,000.00			250,000.00
	-Sony Projector	20,000.00			20,000.00
	-Kyocera 1800 Printer	75,000.00			75,000.00
	-2 Hp Laptops	70,000.00			70,000.00
	-Riso CZ100 Printer	150,000.00			150,000.00
	-Laserjet 1005 Printer	25,000.00			25,000.00
	-MPF 8130 Printer	25000.00			25000.00
	-Server & Router	70,000.00			70,000.00
	-24" TV	30,000.00			30,000.00
	-1 Sub Woofer	20,000.00			20,000.00
-5 Big Speakers	50,000.00			50,000.00	
	- Kyocera TASKALFA 3510i Printer	70,000.00			70,000.00
Tools And Apparatus	- 2 Giant Tea Urns	140,000.00			140,000.00
	- 4 cooking sufurias,	40,000.00			40,000.00

MUNYU GIRLS HIGH SCHOOL

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	-65 small size serving sufurias	75,000.00			75,000.00
Other Machinery And Equipment	- One Generator,	750,000.00			750,000.00
	-Kitchen Cookers	650,000.00			650,000.00
	-16 Singer Sewing Machines and their tables	400,000.00			400,000.00
	-Homescience Cookers	76,000.00			76,000.00
	-Homescience Gas Cylinders	44,000.00			44,000.00
	-Homescience table top cookers	67,500.00			67,500.00
	-Two 13 kg Labs Gas Cylinder	40,000.00			40,000.00
	-FRIDGE	25,500.00			25,500.00
Intangible Assets- Soft Ware	Schools accounting software (SCHAACCS)	65,000.00			65,000.00
TOTAL		105,905,500.00			105,905,500.00