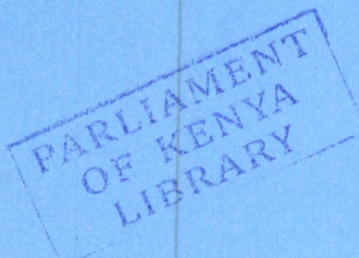


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 NOV 2023	DAY: WED
TABLED BY:	Don Chen Baya, CBS, mp Deputy majority leader
CHECKED AT THE TABLE:	Esther Ngunjo

THE AUDITOR-GENERAL

ON

**ST. PAULS NYANDOCHE IBERE GIRLS
SECONDARY SCHOOL**

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

NYAMIRA COUNTY

Revised 30th June 2022.



(ST. PAULS NYANDOCHE IBERE GIRLS SECONDARYS 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)**

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I. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Nyamira County, Borabu Sub-County

The school was registered in 16th June 2014 under registration number PU/2/8376/14 and is currently categorized as a Extra County (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had 408 number of students as at 30th June 2022. It has 11 streams and 28 teachers of which 11 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	Rev Fr Charles Amwata	Chairman	2021
2	Mrs Eduth Manoti	Secretary - Principal	2017
3	Mr Paul Mongare	Member	2022
4	Mr Robert Kabati	Member	2022
5	Mr John Ombuna	Member	2021
6	M/s Miriam Chepkoech	Member	2019
7	Mr David Amima	Member	2022
8	Mr Nyandusi	Member – Rep CEB	2019
9	Mr Enoch Timu	Member Rep Teachers	2022
10	Rev Fr Manderu, Mr Osinde Mrs Cecelia Ongero	3 Members - Sponsor	2019
11	Mrs Romana Kebati	Member - Community	2022
12	Ms Norah Kerubo	Member Special Needs	2019
13	Cynthia Matara	Rep Students	2022

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Rv Fr Charles Amwata, Chair Mr Paul Mongare, Vice Mr Robert Kabati PA M/s Miriam Chepkoech.Member		6
2	Audit Committee	M/s Susan Angweny Mr Luke Ndege Mr Dan Juma		3 out of 6
3	Finance,procurement and general purposes Committee	Mr David Amima M/s Miriam Chepkoech Mr Luk Ndege M/s Susan Momanyi		4
4	Academic Committee	Mr Daniel Juma Mr Enoch Timu Mr Luke Ndege		4
5	Development Committee	Mr Paul Mongare Mr Robert Kabati		4
6	Discipline and welfare Committee	Mr John Ombuna Mr Yabesh Ayiera		

		M/s Cecilia Ongero M/s Susan Momanyi		
7	Adhoc Committee (if any during the year)	M/s Veronica Otiso Mr Kefa Amima Mr Stanly Cheruiyot M/s Maximila Mokobi		3

(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	Mrs Edith Manoti	352754
2	Deputy Principal	Mrs Veronica Otiso	429951
3	School Bursar	Mr Kefa Amima	I/D 10928375

(e) Schools contacts

Post Office Box: 543 -40502
 Telephone: 0713732107
 E-mail: nyandocheibere@gmail.com
 Website:
 Facebook:
 Twitter:

(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: KCB
 Branch: KEROKA
 Account Number: 1102193542
- 2 Name of Bank KCB
 Branch Keroka

	Account Number	1102192740
3	Name of Bank	KCB
	Branch	Sotik
	Account Number	1105623068
4	Name of Bank	Co-operative
	Branch	Keroka
	Account Number	01141361894
5	Name of Bank	Co-operative
	Branch	Keroka
	Account Number	01139361894100

2. MPESA Pay Bill No. xxxxxxxx attached to XX bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

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:

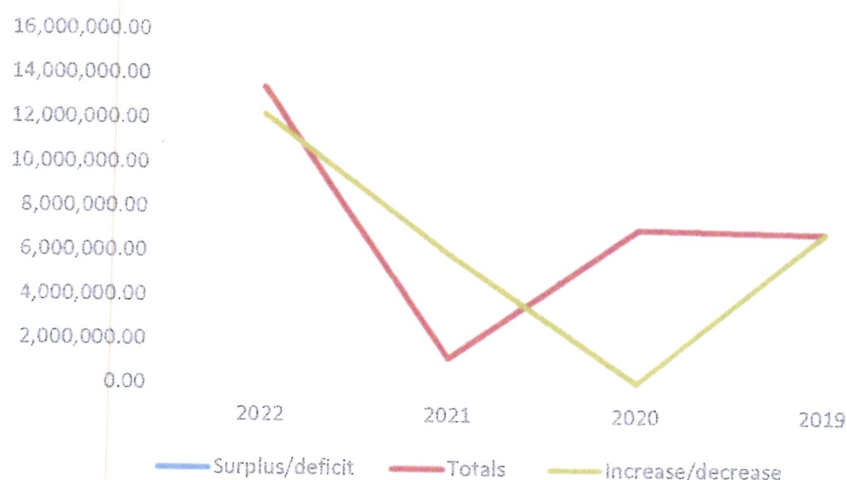
a) Financial performance:

(Under this section, the following information should be given:

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

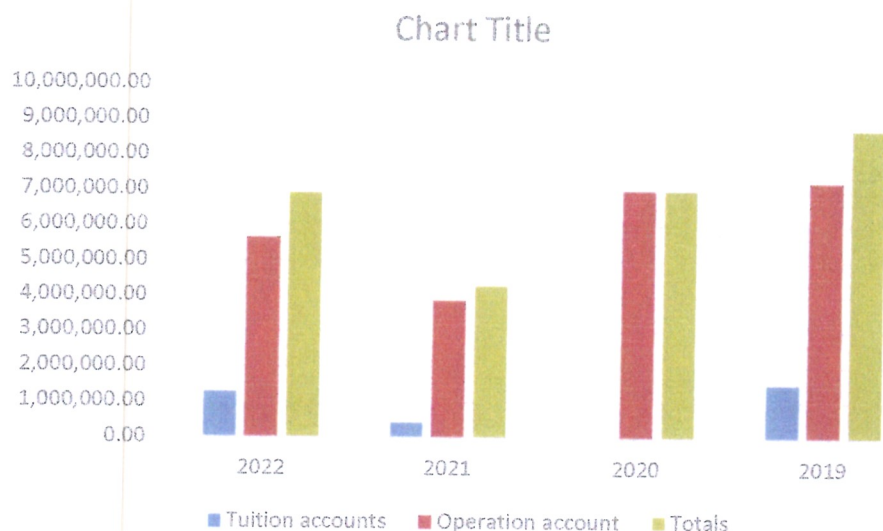
Years	2022	2021	2020	2019
Surplus/deficit	13,454,238.90	1,210,400.92	7,123,230.00	6,980,120.00
Totals	13,454,238.90	1,210,400.92	7,123,230.00	6,980,120.00
Increase/decrease	12,243,838.00	5,912,829.08	143,110.00	6,980,120.00

Chart Title



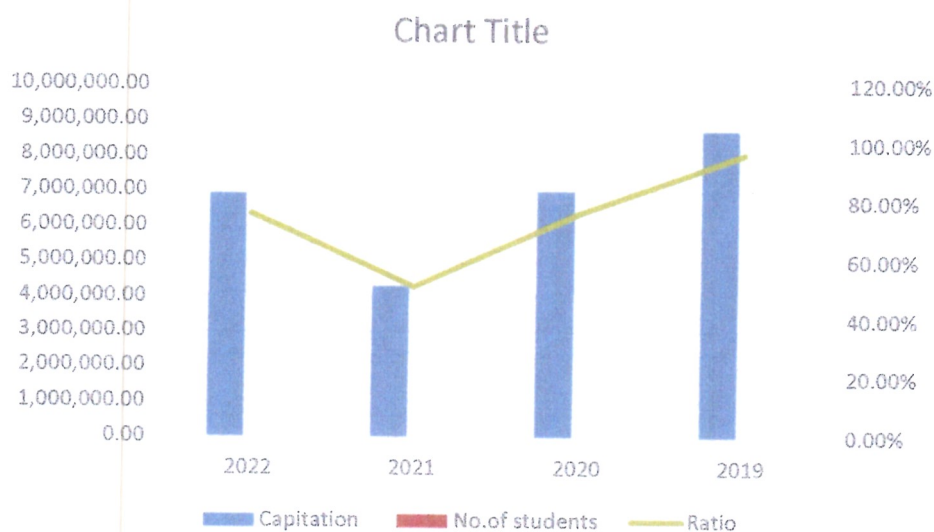
- *Capitation grants from the Ministry of Education for the last three years*

Years	2022	2021	2020	2019
Tuition accounts	1,269,307.00	420,095.45	0	1,500,000.00
Operation account	5,642,707.00	3,866,388.45	6,980,000.00	7,215,635.00
Totals	6,912,014.00	4,286,483.90	6,980,000.00	8,715,635.00



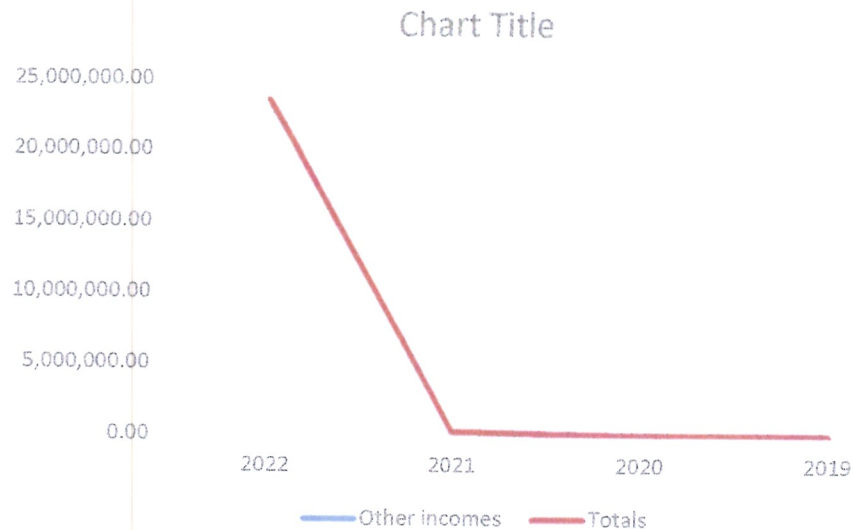
- *Ratio of capitation grant per student over the last three years*

Years	2022	2021	2020	2019
Capitation	6,912,014.00	4,286,483.90	6,980,000.00	8,715,635.00
No. of students	408	375	410	405
Ratio	76.2%	51.4%	76.5%	96.7%



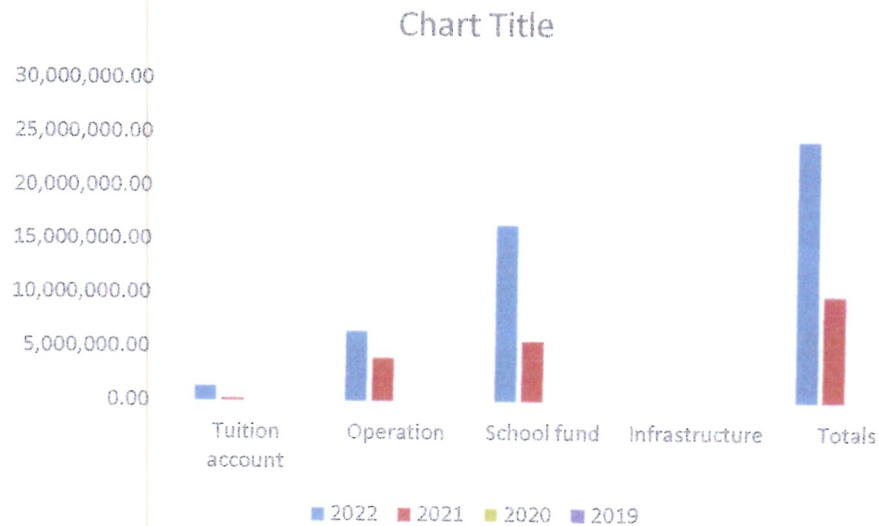
- *A three-year overview of growth of other income(s) earned by the school.*

Years	2022	2021	2020	2019
Other incomes	23,541,211.00	251,267.00	00.00	00.00
Totals	23,541,211.00	251,267.00	00.00	00.00



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

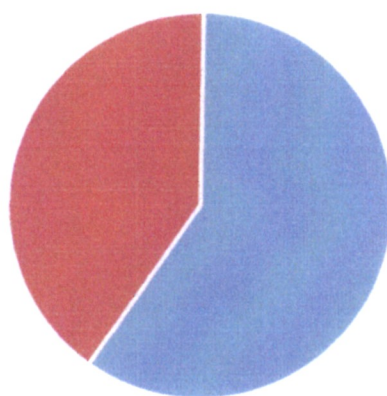
Years	2022	2021	2020	2019
Tuition account	1,368,616.00	242,000.00	00	00
Operation	6,514,936.00	4,011,559.00	00	00
School fund	16,424,640.00	5,621,918.00	00	00
Infrastructure	00	00	00	00
Totals	24,308,192.00	9,875,477.00	00	00



- Movement of debtors and creditors of the school over the last three years

Years	2022	2021	2020	2019
Debtors	10,093,523.00	6,838,319.00		

Debtors

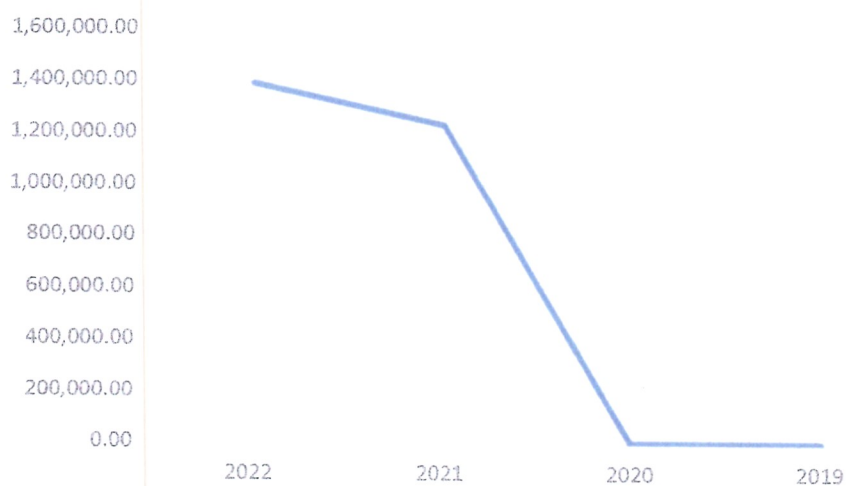


■ 2022 ■ 2021 ■ 2020 ■ 2019

CREDITORS

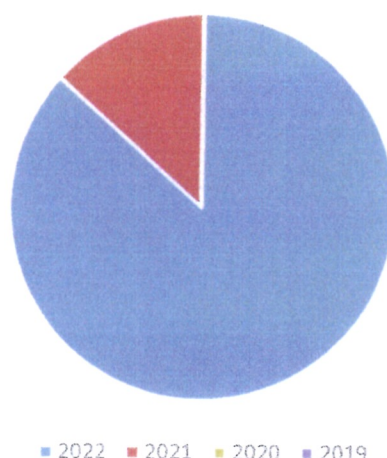
<i>Years</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Creditors</i>	1,392,468.00	1,231,614.00	00	00

Creditors

- *Movement of cash and bank balances over the last three years*

<i>Years</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Cash and bank balance</i>	12,088,529.70	1,872,352.30	00	00

Cash and bank balance



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

c) Mean score in the 2021/22 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2021/22 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

ST. PAUL'S NYANDOCHE IBERE GIRLS SECONDARY SCHOOL
P.O BOX 543-40502, NYANSIONGO
MOTTO: "QUEST FOR KNOWLEDGE"

OUR VISION: A disciplined centre for academic
and multitalented champions.

OUR MISSION: To be a focused and determined
Institution in producing independent,
competitive and responsible citizens
through quality education.

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

TEACHER – STUDENT RATIO

(b)

TEACHER-STUDENT RATIO	TEACHERS	STUDENTS
NUMBER	28	408
RATIO	1	14

(c)

MEAN SCORE IN THE YEARS IN KCSE

YEAR	2022	2021	2020	2019
CANDIDATURE	121	87	112	73
MEAN SCORE	6.235	5.4	5.107	5.36
STUDENTS TO HIGHER LEARNING	54	19	20	15

(d)

CAPACITY OF THE SCHOOL

NUMBER OF STUDENTS	DORMITORIES	DINING HALL	LABORATORY	TOILETS	CLASSROOMS
408	3	1	1	20	12

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

<i>Project title</i>	<i>Funded by</i>	<i>Amount to completion</i>	<i>Amount paid to contractors</i>	<i>Work-in-progress</i>
<i>Dormitory</i>	<i>G.o.k</i>	<i>31,899,298.20</i>	<i>6,888,231.00</i>	<i>25,011,067.20</i>

PRINCIPAL
ST. PAUL'S NYANDOCHE II
P. O. Box 543, NYANSIONGO
Elanah

.....
School Principal

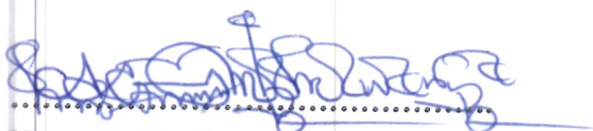
III. Statement Of School Management Responsibility

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 (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 *St Pauls Nyandoche Ibere Girls Secondaryschool* 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: Rv Fr Charles Motari Amwata

Designation: Chairman, School Board of Management

Date: 18th Oct 2022

PRINCIPAL
ST. PAULS NYANDOCHE II
P.O. Box 543, NYANDONGO



Name: Mrs Edith Manoti

Designation: School Principal & Secretary to Board of Management

Date: 18th oct 2022

BURSAR
ST. PAULS NYANDOCHE II GIRLS'
P.O. Box 543, NYANDONGO

DATE: _____ SIGN: 

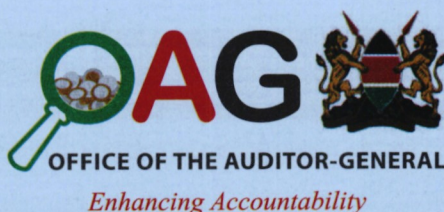
Name: Mr kefa Amima

Designation: Bursar/ Finance Officer

Date: 18th Oct 2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. PAULS NYANDOCHE IBERE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYAMIRA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of St. Pauls Nyandoche Ibere Girls Secondary School – Nyamira County set out on pages 1 to 15, which comprise the statement of financial performance as at 30 June, 2022, and the statement of financial position, statement of changes in net assets, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant

Report of the Auditor General on St. Pauls Nyandoche Ibere Girls Secondary School for the year ended 30 June, 2022 - Nyamira County

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of St. Pauls Nyandoche Ibere Girls Secondary School – Nyamira County as at June 30, 2022, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Audit, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects school fund income-other receipts of Kshs.23,541,211 as disclosed in Note 4 to the financial statements. However, review of records and receipts revealed an amount of Kshs.6,304,205 resulting to an unexplained variance of Kshs.17,237,006.

Further, the statement reflects capitation grant for operations balance of Kshs.5,642,708 as disclosed in Note 2 to the financial statements. However, the bank statements reflected receipts totaling to Kshs.5,547,867 resulting to an unexplained variance of Kshs.94,841. In addition, the statement reflects school fund income-parents contribution of Kshs.7,309,205 which differs with the recomputed amount of Kshs.6,304,577 resulting to unexplained variance of Kshs.1,004,628.

Further, the statement of receipts and payments and statement of budgeted versus actual amounts reflect actual expenditure of Kshs.24,308,192 and Kshs.14,829,420 respectively resulting to unexplained variance of Kshs.9,478,772.

In addition, the trial balance for the year ended 30 June, 2022 was not provided for audit.

In the circumstances, accuracy and completeness of the above mentioned amounts could not be confirmed.

2. Unsupported Cash and Cash Equivalent

The statement of financial assets and liabilities reflects cash and cash equivalent balance of Kshs.12,088,530 which, as disclosed in Note 8 and 9 to the financial statements includes bank and cash balances of Kshs.11,975,809 and Kshs.112,721 respectively. However, analysis of cashbooks revealed a balance of Kshs.13,015,295 resulting to an unexplained variance of Kshs.926,765. In addition, the cash book for one bank account, bank reconciliation statements and the end of the year board of survey reports/cash count certificates were not provided for audit.

In the circumstances, accuracy and completeness of the cash and cash equivalent balance of Kshs.12,088,530 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.10,093,523 which, as disclosed in Note 11 to the financial statements includes fees arrears balance of Kshs.10,138,319 which was not supported by detailed schedules and aging analysis.

In the circumstances, accuracy of the accounts receivable balance of Kshs.10,138,319 could not be confirmed.

4. Inaccuracies in Accounts Payables

The statement of financial assets and liabilities reflects account payable balance of Kshs.1,392,468 which, as disclosed in Note 12 to the financial statements includes trade creditors and prepaid fees balances of Kshs.1,231,614 and Kshs.160,854 respectively. However, analysis of list of suppliers of goods and services revealed trade creditors balance of Kshs.877,786 resulting to an unexplained variance of Kshs.353,828. In addition, analysis of the school's official receipts revealed prepaid fees balance of Kshs.170,925 resulting to an unexplained variance of Kshs.10,071.

In the circumstances, accuracy and completeness of the accounts payables balance of Kshs.1,392,468 could not be confirmed.

5. Inaccuracies in Accumulated Fund Balance Brought Forward

The statement of financial assets and liabilities reflects accumulated fund balance brought forward of Kshs.7,335,346 which as disclosed in Note 13 to the financial statements includes the bank and receivables balances of Kshs.7,479,057 and negative Kshs.143,711 respectively. However, Note 8 and 11 to the financial statements reflects bank and receivables balances of Kshs.11,975,809 and Kshs.10,093,523 respectively totalling to Kshs.22,069,332 resulting to an unexplained variance of Kshs.14,446,564

In the circumstances, accuracy and completeness of the fund balance amount of Kshs.7,335,346 could not be confirmed.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on

Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of Itemised Budget

During the year under review, the budget presented for audit lacked details and itemization per component which hinders the assessment of financial performance and resource allocation within the organization. This was contrary to IPSAS 24 which provides guidance on how budgetary information should be presented and disclosed, including the itemization of budgetary amounts.

In the circumstances, the Management did not comply with provisions of accounting standards in budget preparation.

2. Irregularities in Human Resource

Review of employees records revealed that staff employed by the board of management did not have contracts or agreements. In addition, analysis of salary payments revealed that four (4) staff members who were being paid below the minimum wage limits. This was contrary to Regulation of Wages Legal notice No. 125 of 2022 which has set the minimum wages for employees.

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

3. Irregularities in School Infrastructure Project

Review of school infrastructure projects revealed construction of a dormitory at a cost of Kshs.31,899,298 which started in the year 2019 and verified to be 80% complete. However, there was no evidence of approval by the Ministry of Education of this project which was above Kshs.10,000,000 as required by Circular MOE.HQS/3/6/36 dated 14 January, 2021 on Implementation Guidelines for School Projects Under Maintenance & Improvement Fund (M&IF) And Economic Stimulus Programme (ESP).

In the circumstances, the Management was in breach of the Circular MOE.HQS/3/6/36

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Asset Register

Annex 2 on summary of fixed assets register reflects a balance of Kshs.55,621,750. However, these balances and those in the summary of fixed asset register were not supported by a fixed assets register.

In the circumstance, the effectiveness of the internal controls on safeguarding the School's assets could not be confirmed.

2. Lack of School Improvement Plan

Review of the school's strategic plan and board minutes revealed that the Management did not have a School Improvement Plan that provides a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, existence of effective governance measures could not be confirmed.

3. Ineffective Board of Management

During the year under review, there was no evidence of Board of Management meetings through invitations, committee minutes and signed attendance registers. It is there for not clear how the functions of audit, finance procurement and general purpose, academic, development, disciplinary and welfare committees were undertaken.

In the circumstances, the effectiveness of overall governance at the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the school policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

(ST.PAULS NYANDOCHE IBERE GIRLS SECONDARY School)
Reports 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	1,269,307.00	420,095.47
Capitation grants for operations	2	5,642,707.00	3,866,388.45
School fund income- parents' contributions	3	7,309,205.00	6,548,127.00
School fund income- other receipts	4	23,541,211.00	251,267.00
Proceeds from borrowings			
Total Receipts		37,762,430.90	11,085,877.92
Payments			
Payments for tuition	5	1,368,616.00	242,000.00
Payments for operations	6	6,514,936.00	4,011,559.00
Boarding and school fund payments	7	16,424,640.00	5,621,918.00
Total Payments		24,308,192.00	9,875,477.00
Surplus/Deficit		13,454,238.90	1,210,400.92

(ST. PAULS NYANDOCHE IBERE GIRLS SECONDARY School)
Reports and Financial Statements For the year ended 30th June 2022

VI. .Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	11,975,808.70	1,636,490.30
Cash balances	9	112,721.00	235,862.00
Short term investment	10		
Total cash and cash equivalent		12,088,529.70	1,872,352.30
Account's receivables	10	10,093,523.00	6,838,319.00
Total financial assets		22,182,052.70	8,710,671.00
Financial liabilities			
Accounts payables	11	1,392,468.00	1,231,614.00
Net financial assets		20,789,584.70	7,479,057.00
Represented by			
Accumulated fund b/fwd	12	7,335,345.80	6,268,656.00
Surplus/deficit for the year		13,454,238.90	1,210,401.00
Net financial position		20,789,584.70	7,479,057.00

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,269,307.00	420,095.47
Capitation grants for operations	2	5,642,707.90	3,866,388.45
School fund income- parents contributions/ fees	3	7,309,205.00	6,548,127.00
School fund income- other receipts	4	23,541,211.00	251,267.00
Total receipts		37,762,430.90	11,085,877.92
Payments			
Payments for tuition	5	1,368,616.00	242,000.00
Payments for operations	6	6,514,936.00	4,011,559.00
Boarding and school fund payments	7	16,424,640.00	5,621,918.00
Total payments		24,308,192.00	9,875,477.00
Net cash flow from operating activities		13,454,238.90	1,210,400.92
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		10,331,887.90	1,210,400.92
Cash and cash equivalent at beginning of the year		1,756,641.80	661,951.00
Cash and cash equivalent at end of the year		12,088,529.70	1,872,352.00

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

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

0	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a K shs	b K shs	c=a+b	d	e=c-d K shs	f=d/c % K shs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	xxx	xxx	xxx	xxx	xxx	x
Exercise Books	xxx	xxx	xxx	xxx	xxx	x
Laboratory Equipment	xxx	xxx	xxx	xxx	xxx	x
Internal Exams	xxx	xxx	xxx	xxx	xxx	x
Teaching / Learning Materials	1,823,360		1,823,360	1,269,307.00	.554053	0.69%
Chalks	xxx	xxx	xxx	xxx	xxx	x
Exams And Assessment	xxx	xxx	xxx	xxx	xxx	x
Teachers Guides	xxx	xxx	xxx	xxx	xxx	x
(2) Capitation Grant on Operations						
Personnel Emoluments	1,181,714		1,181,714	2,071,777	(890,063)	1.75%
Repairs And Maintenance	2,200,000		2,200,000	900,500	1,299,500	49%
Local Transport / Travelling	590,858		590,858	326,236	264,622	8%
Electricity And Water	1,181,714		1,181,714	2,071,777	(890,063)	1.75%
Medical	880,000		880,000	246,000	634,000	0.279%
Administration Costs	1,181,714		1,181,714	2,071,777	(890,063)	1.75%
Activity	660,000		660,000	0	660,000	100%
Gratuity	xxx	xxx	xxx	xxx	xxx	x

Reports and Financial Statements For the year ended 30th June 2022

0	Original Budget a K.shs	Adjustments b K.shs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d K.shs	% of Utilization f=d/c % K.shs
Smasse	xxx	xxx	xxx	xxx	xxx	x
(3) Fees Charged on Parents						
Personnel Emoluments	2332000		2332000	1553967	778033	33.3%
Repairs And Maintenance	880000		880000	171628	708372	80%
Local Transport / Travelling	440000		440000	1083245	(643245)	(146.1%)
Electricity And Water	2068000		2068000	2315082	(247082)	(11.9%)
Medical	xxx	xxx	xxx	xxx	xxx	x
Administration Costs	836000		836000	836277	(277)	(0.033%)
Activity	110000		110000	344377	(234777)	(213%)
Smasse	xxx	xxx	xxx	xxx	xxx	x
Fee On Boarding Equipment and Stores	11169400		11169400	9391711	1777689	15.9%
Other Income						
Rent Income	xxx	xxx	xxx	xxx	xxx	x
Income From Farming Activities	xxx	xxx	xxx	xxx	xxx	x
Insurance Compensation	xxx	xxx	xxx	xxx	xxx	x
Income From Posho Mill	xxx	xxx	xxx	xxx	xxx	x
Income From Bus Hire	xxx	xxx	xxx	xxx	xxx	x
Fee For Hire of Ground And Equipment	xxx	xxx	xxx	xxx	xxx	x
Interest Income	xxx	xxx	xxx	xxx	xxx	x
Income From Any Other Investment	xxx	xxx	xxx	xxx	xxx	x
Total Income	25,534,760		25,534,760		3,127,9078	(1.23%)

Reports and Financial Statements For the year ended 30th June 2022

0	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
(1) Expenditure For Tuition						
Textbooks And Reference Materials	xxx	xxx	xxx	xxx	xxx	x
Exercise Books	xxx	xxx	xxx	xxx	xxx	x
Laboratory Equipment	xxx	xxx	xxx	xxx	xxx	x
Internal Exams	xxx	xxx	xxx	xxx	xxx	x
Teaching / Learning Materials				1367650		
Chalks	xxx	xxx	xxx	xxx	xxx	x
Exams And Assessment	xxx	xxx	xxx	xxx	xxx	x
Teachers Guides	xxx	xxx	xxx	xxx	xxx	x
Administration Costs	xxx	xxx	xxx	xxx	xxx	x
Bank Charges		xxx	xxx	966		x
(2) Expenditure For Operations						
Personnel Emoluments	xxx	xxx	xxx	2372200	xxx	x
Repairs, Maintenance & Improvements	xxx	xxx	xxx	179900	xxx	x
Local Transport / Travelling	xxx	xxx	xxx	1218607	xxx	x
Electricity, Water and Conservancy	xxx	xxx	xxx	502188	xxx	x
Medical	xxx	xxx	xxx	164195	xxx	x
Administration Costs	xxx	xxx	xxx	1228346	xxx	x
Activity Expenses	xxx	xxx	xxx	xxx	xxx	x
Infrastructure	xxx	xxx	xxx	521500	xxx	x
Simasse	xxx	xxx	xxx	6,186,936	xxx	x

Reports and Financial Statements For the year ended 30th June 2022

0	Original Budget a K.shs	Adjustments b K.shs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d K.shs	% of Utilization f=d/c % K.shs
(3) Expenditure For School Fund						
Personnel Emoluments	xxx	xxx	xxx	581,700	xxx	x
Repairs, Maintenance and Improvements	xxx	xxx	xxx	1,305,80	xxx	x
Local Transport / Travelling	xxx	xxx	xxx	664,065	xxx	x
Electricity, Water and Conservancy	xxx	xxx	xxx	1,110,005	xxx	x
Medical Expenses	xxx	xxx	xxx	xxx	xxx	x
Administration Costs	xxx	xxx	xxx	2,140009	xxx	x
Activity	xxx	xxx	xxx	-	xxx	x
Gratuity	xxx	xxx	xxx	xxx	xxx	x
Lunch Programme	xxx	xxx	xxx	xxx	xxx	x
Boarding Equipment and Stores	xxx	xxx	xxx	8,727,841	xxx	x
Expenditure For Income Generating Activity	xxx	xxx	xxx	xxx	xxx	x
Insurance Costs	xxx	xxx	xxx	xxx	xxx	x
Infrastructure	xxx	xxx	xxx	300,000	xxx	x
Rent Expenses	xxx	xxx	xxx	xxx	xxx	x
Bank Charges	xxx	xxx	xxx	xxx	xxx	x
Loan Interest Repayment	xxx	xxx	xxx	xxx	xxx	x
Loan Principal Repayment	xxx	xxx	xxx	xxx	xxx	x
Acquisition Of Assets	xxx	xxx	xxx	xxx	xxx	x
Totals	xxx	xxx	xxx	14,829420	xxx	x

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

Reports and Financial Statements For the year ended 30th June 2022

- i. Xxxx
- ii. Xxxx

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

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.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,269,307.00	420,095.47
Chalks		
Exams And Assessment		
Teachers Guides		
Total	1,269,307.00	420,095.47

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,071,777.00	
Other voteheads		2,094,727.45
Local Transport / Travelling	326,236.90	
Electricity And Water	868,484.00	
Medical	246,000.00	
Administration Costs	1,229,710.00	
M.I.F	900,500.00	1,771,651.00
Total	5,642,707.90	3,866,388.45

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,553,967.00	496,840.00
Repairs and maintenance	171,628.00	68,062.00
Local transport / travelling	1,083,245.00	108,886.00
Electricity and water	2,315,083.00	816,726.00
Medical		
Administration costs	836,277.00	
Activity	344,377.00	
Total	7,309,205.00	1,490,514.00

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	12,691,711.00	5,057,613.00
Rent Income		
Income From Farming Activities		
M.I.F	849,500.00	
Income From Posho Mill		
Donation		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*	10,000,000.00	251,267.00
Interest Income		
Dividends Income		
Total	23,541,211.00	5,308,880.00

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,367,650.00	242,000.00
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges	966.00	
Total	1,368,616.00	242,000.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,372,200.00	
Service Gratuity		
Administration Cost	1,228,346.00	
Repairs And Maintenance & Improvements	179,900.00	
Local Transport / Travelling	1,218,607.00	
Electricity And Water	502,188.00	886,995.00
Medical	164,195.00	
Activity Expenses		
Infrastructure	849,500.00	3,124,564.00
Insurance Cost		
Bank Charges		
Acquisition Of Assets		
Total	6,514,936.00	4,011,559.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	581,700.00	317,400.00
Service Gratuity		
Repairs And Maintenance & Improvements	167,650.00	650,900.00
Local Transport / Travelling	664,065.00	106,450.00
Electricity And Water	1,110,005.00	421,565.00
BURSARY		800,360.00
Administration Costs	2,399,809.00	127,798.00
Lunch Programme		
Bank Charges		
M.I	1,138,150.00	4,148,639.00
Fee On Boarding Equipment and Stores	8,986,581.00	
INFRASTRUCTURE	1,376,680.00	5,000,000.00
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Total	16,424,640.00	7,073,112.00

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		79,545.95	178,854.95
Operations Account		4,707.35	863,505.45
School Fund Account/Boarding		2,006,513.95	234,762.95
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account		9,885,041.45	140,221.45
Total		11,975,808.70	1,417,344.80

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	67,127.00	80,557.00
School Fund account	45,594.00	258,740.00
Total	112,721.00	339,297.00

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit		
Equity Stock		
Other Investments		
Total		

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	10,138,319.00	6,547,143.00
Recoveries	(44,796.00)	
Other Non-Fees Receivables		291,176.00
Salary Advances		
Imprest		
Total	10,093,523.00	6,838,319.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	3,300,000.00	2,508,161
Fees Arrears For The Previous Year	2,508,161.00	
Fees Arrears For Prior Periods (Over Two Years)	4,038,982.00	4,038,982.00
Total	10,138,319.00	6,547,143.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,231,614.00	1,123,860.00
Prepaid Fees	160,854.00	107,754.00
Retention Monies		
Total	1,392,468.00	1,231,614.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year		170,000.00
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total		170,000.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	7,479,057.00	6,268,656.00
Cash Balances		
Short Term Investments		
Receivables	(143,711.20)	
Payables		
Total	7,335,345.80	6,268,656.00

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	4,500,000.00	5,500,000.00
Stock/ inventory purchased during the year	4,000,000.00	3,000,000.00
Stock/ inventory issued during the year	2,000,000.00	4,000,000.00
Balance at end of the year	6,500,000.00	4,500,00.00

(ST. PAULS NYANDOCHE IBERE GIRLS SECONDARY School)
Reports 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)

 Sign and Date
 Principal

(ST. PAULS NYANDOCHE IBERE GIRLS SECONDARY School)
Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount a K.shs	Date Contracted b K.shs	Amount Paid To- Date c K.shs	Outstanding Balance 20XX d=a-c K.shs	Outstanding Balance 20XX-1 K.shs	Comments
Construction Of Buildings						
1. ALIMAS CONTRACTORS	31,899,298.20	10/3/2020	7,000,000.00	24,899,298.00		
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
6.						
Sub-Total						
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total	31,899,298.20		7,000,000	24,899,298.20		

(ST. PAUL'S NYANDOCHE IBERE GIRLS SECONDARY School)
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	1995	NYANSIONGO	1,000,000	-	-	1,000,000
Land 2	-	-	-	-	-	-
Buildings And Structures	-	NYANSIONGO	18,800,500	10,000,000	-	28,800,000
Motor Vehicles	2014	NYANSIONGO	5,100,000	-	-	5,100,000
Office Equipment, Furniture And Fittings	-	NYANSIONGO	14,096,750	600,000	-	14,696,750
ICT Equipment, And Other ICT Assets	-	NYANSIONGO	1,200,000	75,000	-	1,275,000
Tools And Apparatus	-	NYANSIONGO	750,000	50,000	-	800,000
Textbooks	-	NYANSIONGO	950,000	100,000	-	1,050,000
Other Machinery And Equipment	-	NYANSIONGO	2,100,000	750,000	-	2,850,000
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	2021/2022	NYANSIONGO	-	50,000	-	50,000
Total	-	-	43,996,750	11,625,000	-	55,621,750

(The school should ensure that a detailed fixed assets register is maintained).