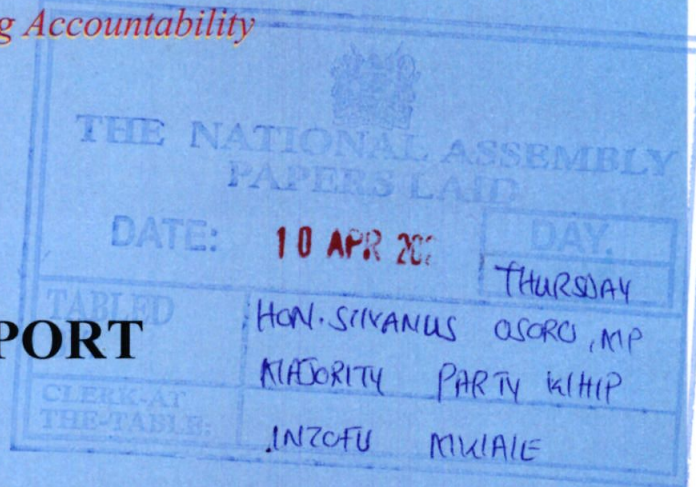
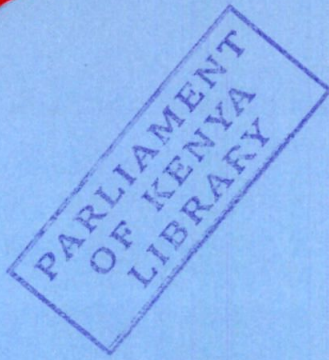
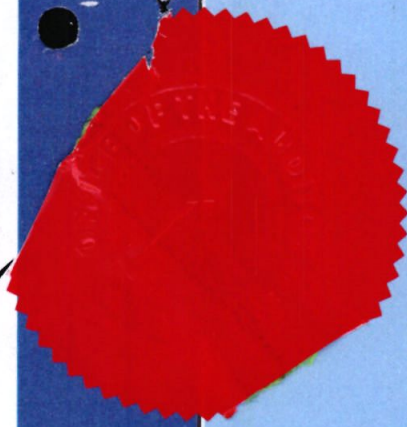


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

KISUMU GIRLS HIGH SCHOOL

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

KISUMU COUNTY

Revised 30th June 2021.



KISUMU GIRLS HIGH 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)

KISUMU GIRLS HIGH SCHOOL

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

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KISUMU GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was reregistered on 20/12/2011 under registration number PU/S/3/2363/11 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1378 numbers of students as at 30th June 2022. It has six streams and 54 teachers of which 6 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	MRS GRACE JOWI JOBITA	Chairman	17th May 2022
2	MRS MARGARET MECHUMO	Secretary- Principal	1st January 2018
3	MRS JANE IKUTWA	Member	17th May 2022
4	MRS VIOLET ANGUTWA	Member	17th May 2022
5	DR JOSEPH NYAKINDA	Member	17th May 2022
6	DR CENAN OJUNGA	Member	17th May 2022
7	MR AUSTINE KAPERRE	Member	17th May 2022
8	DR BRENDA BARASA MAKOKHA	Member	17th May 2022
9	MRS NGOME PRISCA	Member Rep Teachers	17th May 2022
10	MR GEORGE OYENGO	Members	17th May 2022
11	MS ANJELICA OUYA	Member	17th May 2022
12	MR ANTONY EKAJUL	Member	17th May 2022
13	PRO BITOK JACOB	Member	17th May 2022
14	MR GEORGE KOPALLA	Member	17th May 2022
15	MRS RUTH MISAVA	Member	17th May 2022
16	MRS NANCY OKOTH OKOTH	Member	17th May 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 pupil's 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	Mrs Jobita Chairman Mr Wakala, Mr Oyengo Mr Kapere , Dr Nyakinda Mrs Mechumo		Five of Five
2	Audit Committee	Mrs Jobita , Mr Wakala, Mr Kopala Mrs Angutwa, Dr Barasa Mrs Mechumo	Chairman	One of Three
3	Finance,procurement and general purposes Committee	Mrs Jobita Mr Ekajul , Mr Wakala, Mr Oyengo Pro. Bitok, Mr Kapere Mrs Mechumo	Chairman	One of Three
4	Academic Committee	Dr Nyakinda Mrs Jobita , Mr Ekajul Mrs Misava Ms A Ouya, Pro Bitok Mrs Mechumo	Chairman	Two of Three
5	School Infrastructure /Development Committee	Mrs Madete Gladys Mrs Jobita , Mr Ekajul Mrs Misava Ms A Ouya, Pro Bitok Mrs Mechumo	Chairman	Six of Seven
6	Discipline and welfare Committee	Mrs Jane Ikutwa Mrs Jobita , Mr Kapere Ms A Ouya, Mr Wakala Mrs Mechumo	Chairman	Four of Five

KISUMU GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

7	Inspection and acceptance	Annecletus Atamba, Rose Odhiambo, Alex Juma, Abubakar Rai	Chairman	Three of three
8	Evaluation committee	Rose Odhiambo, F Okode, C Asembo , G Oluoch Salome Ouma, E Ochuka	Chairman	Two of Three

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MRS MARGARET MECHUMO	313212
2	Deputy Principal	MRS JEMIMAH ABOK	315782
3	Deputy Principal	MRS DORCAS T. ONDITI	349130
4	School Bursar	SHEM ONYANGO	

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 811-40100 KISUMU
 Telephone: 0716-520288
 E-mail: kisumug@yahoo.com
 Face book: None
 Twitter: None

(f) School Bankers

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

- Name of Bank: NATIONAL BANK OF KENYA
 Branch: KISUMU
 Account Numbers: 01021023534100 , - SCHOOL FUND
 01025025783700 , - OPERATION
 01025025600900 - TUITION AND
 01242024889100 - INCOME GENERATING
- Name of Bank: KENYA COMMERCIAL BANK
 Branch: KISUMU
 Account Number: 1107740649 - GRATUITY SAVINGS
 1107931673 , - SAVINGS AND
 1259382214 - MAINTEN AND IMPROVEMENT
- Name of Bank: COOPERATIVE BANK OF KENYA
 Branch: KISUMU

Account Number: 01100613056200 - SAVINGS

4 Name of Bank EQUITY BANK LIMITED
Branch KISUMU - OGINGA ODINGA
Account Number 0290293043077 - C D FUND

(g) Independent Auditors

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

KISUMU GIRLS HIGH SCHOOL

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

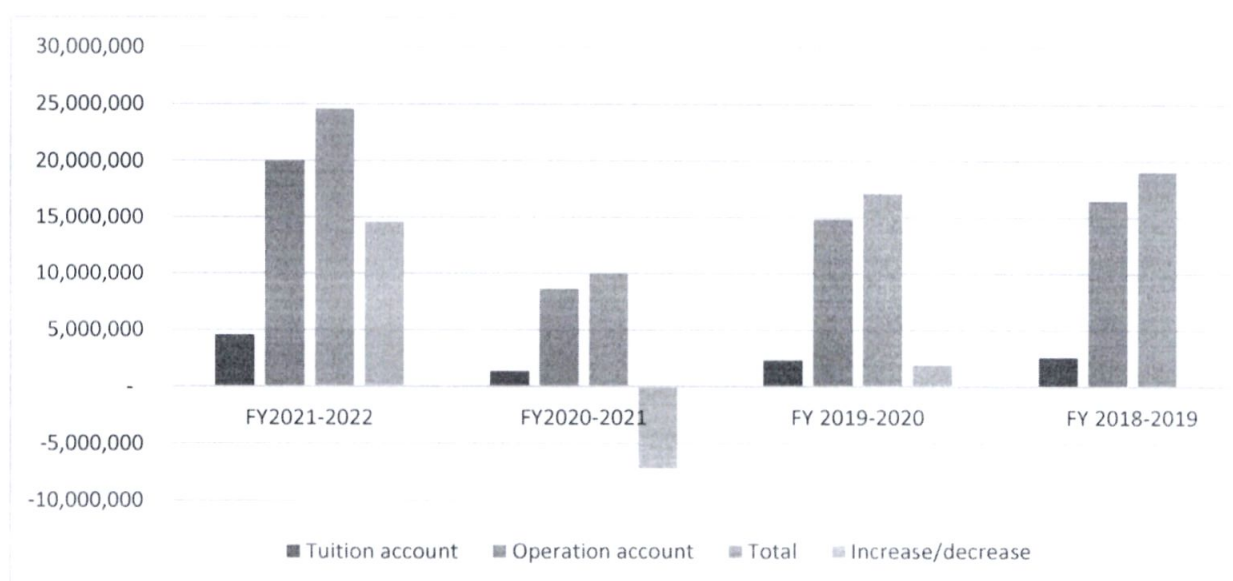
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, the following information should be given:

Capitation grant from the ministry of education over the last three years

Note	Detail	FY2021-2022	FY2020-2021	FY 2019-2020	FY 2018-2019
1	Tuition account	4,545,804	1,358,525	2,334,908	2,600,185
2	Operation account	19,993,231	8,621,575	14,817,975	16,501,499
	Total	24,539,035	9,980,099	17,152,883	19,101,684
	Increase/decrease	14,558,936	- 7,172,784	1,948,801	-

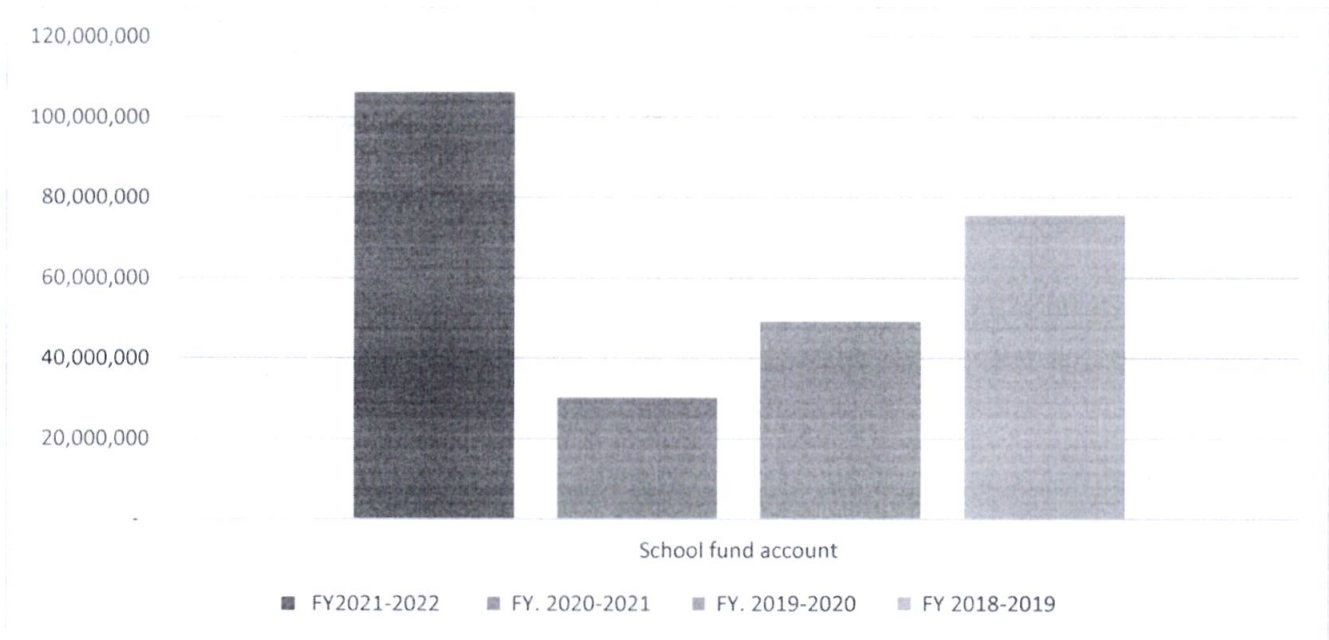


Overview of growth of other sources of income

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
1	School fund account	106,256,399	30,310,047	49,221,943	75,581,591
	Total	106,256,399	30,310,047	49,221,943	75,581,591
	Increase/decrease	75,946,352	- 18,911,896	- 26,359,648	

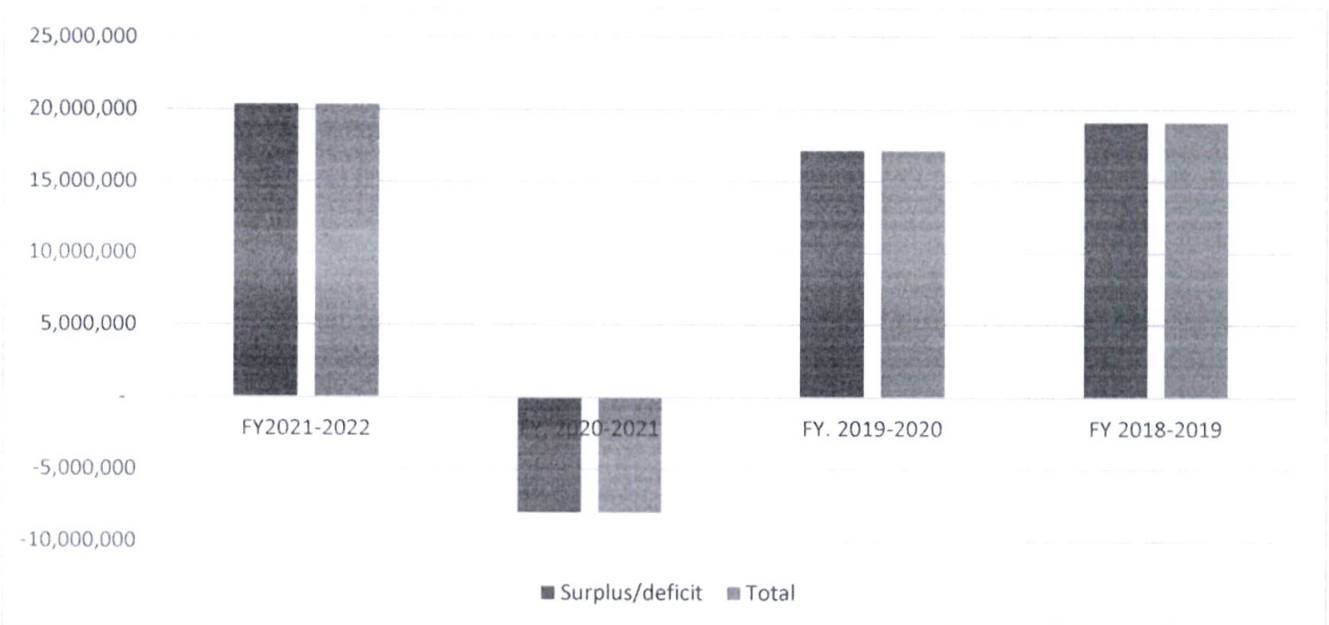
KISUMU GIRLS HIGH SCHOOL

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



Surplus/ deficit comparison for the last three years

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
1	Surplus/deficit	20,350,219	- 8,015,065	17,152,883	19,101,684
	Total	20,350,219	- 8,015,065	17,152,883	19,101,684
	Increase/decrease	28,365,284	- 25,167,948	- 1,948,801	-

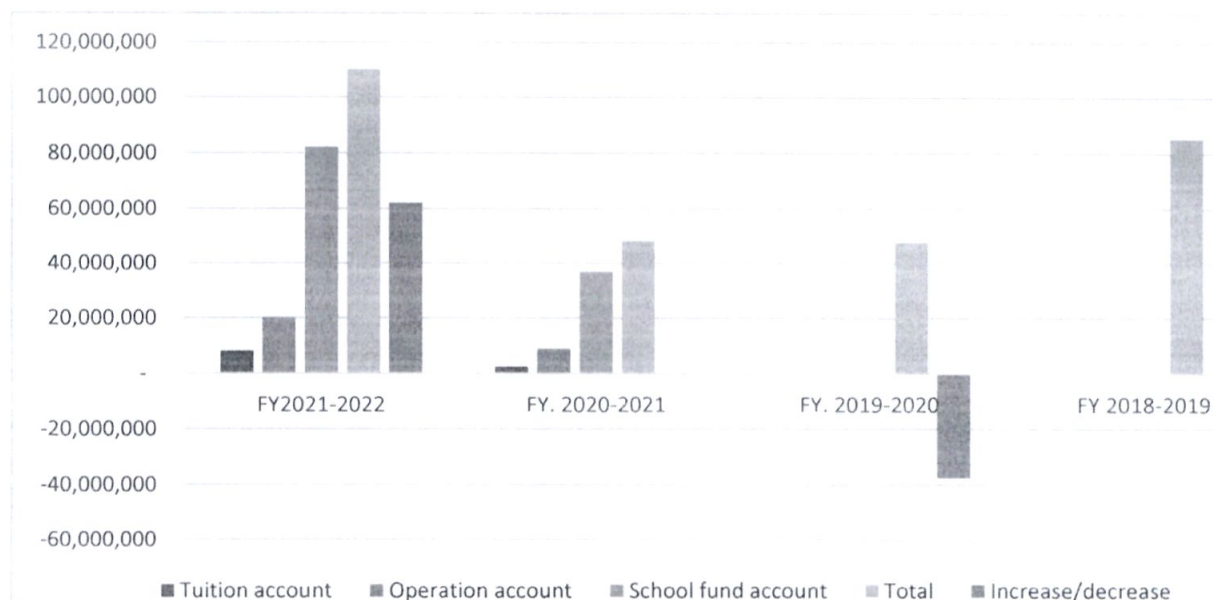


KISUMU GIRLS HIGH SCHOOL

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

Overview of expenditure growth

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
5	Tuition account	8,122,288	2,531,236	-	-
6	Operation account	20,118,995	8,827,060	-	-
7	School fund account	82,203,932	36,946,915	-	-
	Total	110,445,215	48,305,211	47,856,123	85,570,634
	Increase/decrease	62,140,004	449,088	-	37,714,511

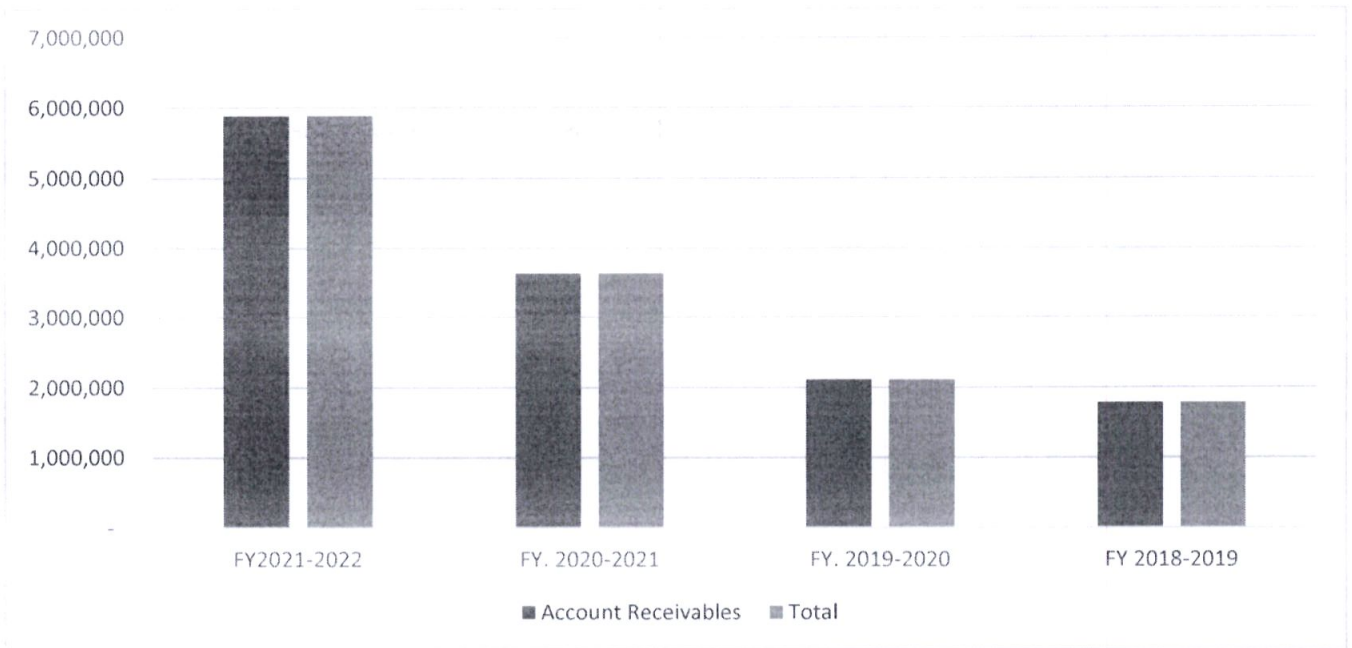


Capitation grant ratio from the ministry of education over the last three years

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
	No of students	1,378	1,365	-	-
	Ratio per student	17,808	7,311	#DIV/0!	#DIV/0!
1	Tuition account	4,545,804	1,358,525	2,334,908	2,600,185
2	Operation account	19,993,231	8,621,575	14,817,975	16,501,499
	Total	24,539,035	9,980,099	17,152,883	19,101,684
	Increase/decrease	1,378	1,365	-	-

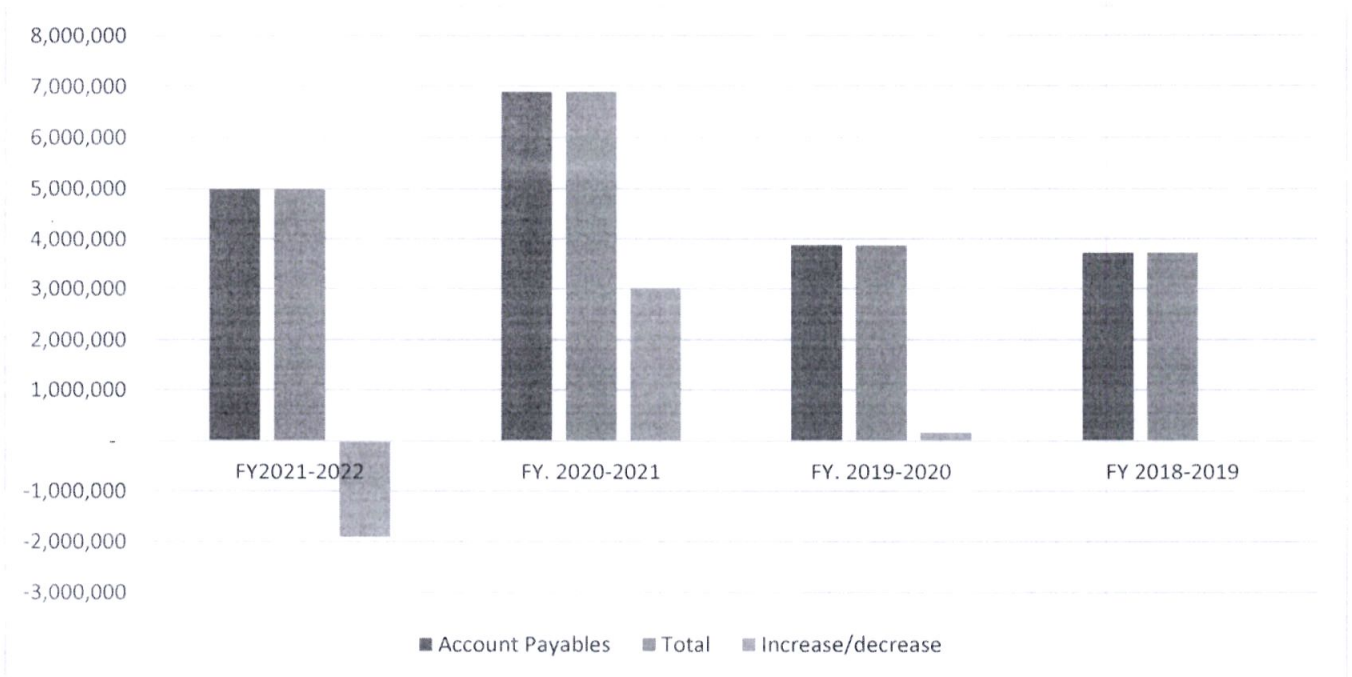
Debtors' movement over the last three years

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
1	Account Receivables	5,883,273	3,634,347	2,109,747	1,779,173
	Total	5,883,273	3,634,347	2,109,747	1,779,173
	Increase/decrease	2,248,926	1,524,600	330,574	-



Creditors movement over the last three years

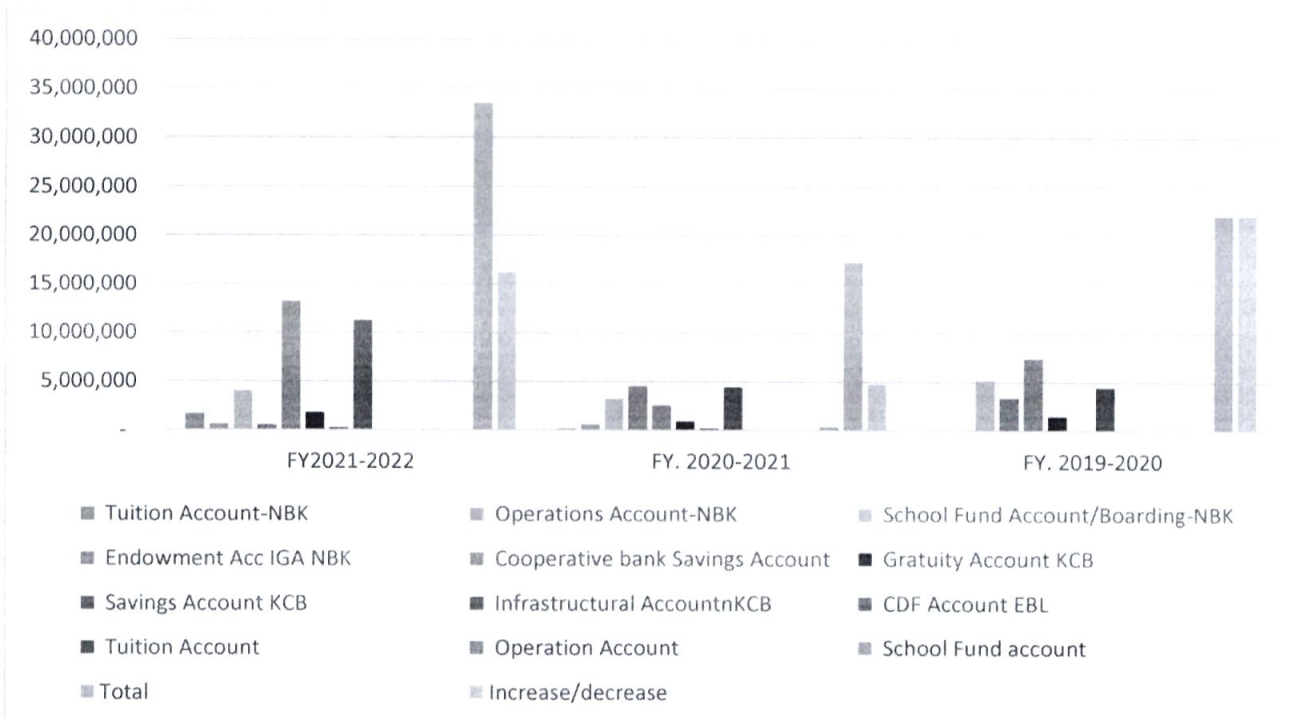
Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020	FY 2018-2019
1	Account Payables	4,983,818	6,894,660	3,882,556	3,721,086
	Total	4,983,818	6,894,660	3,882,556	3,721,086
	Increase/decrease	- 1,910,842	3,012,104	161,470	-



KISUMU GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Cash and bank movement over the last three years

Note	Detail	FY2021-2022	FY. 2020-2021	FY. 2019-2020
	Tuition Account-NBK	1,689,566	188,441	18,432
	Operations Account-NBK	636,606	668,435	48,698
	School Fund Account/Boarding-NBK	4,049,266	3,286,096	5,249,672
	Endowment Acc IGA NBK	566,964	4,564,965	3,397,599
	Cooperative bank Savings Account	13,206,083	2,621,029	7,411,271
	Gratuity Account KCB	1,789,427	915,093	1,479,597
	Savings Account KCB	232,504	199,019	41,769
	Infrastructural Account KCB	11,262,103	4,414,864	4,414,864
	CDF Account EBL	2,800	3,700	3,700
	Tuition Account	718	718	
	Operation Account	240	240	
	School Fund account	65,024	448,250	
	Total	33,501,301	17,310,850	22,065,602
	Increase/decrease	16,190,451	4,754,752	22,065,602



b) Teacher Student ratio:

TSC TEACHERS	BOM TEACHERS	TOTAL	NO. OF STUDENTS	TEAC/STUD RATIO	TRANSFERS	RETIRED
54	06	60	1365	1: 23	03	02

c) Mean score in the 2019-2021 KCSE:

YEAR	MEAN SCORE	A	A-	B+	B	B-	C+	C	C-	D+	D
2019	7.89	1	17	46	73	73	50	48	25	5	3
2020	8.081	0	14	54	68	56	51	42	12	5	0
2021	8.105	2	15	67	74	98	71	44	15	5	1

d) Number of Candidates in the 2019-2021 KCSE:

Year	Ent
2018	300
2019	580
2020	392
2021	459

e) Capacity of the school:

NO OF STUDENTS	1,387
DORMITORIES	Four
LABORATORIES	Three
DINING HALL	One
TOILETS	52

f) Development projects carried out by the school:

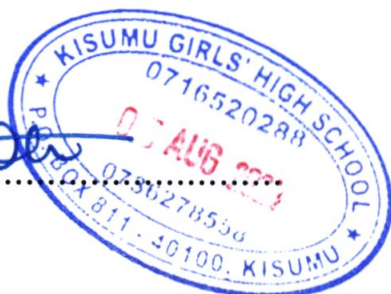
Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

YEAR	PROJECT	SOURCE OF FUNDS	COST	STATUS
2020	6 Door Classroom	M o E / B o M	9.800	100% done
2021/22	750 Capacity Hostel	M o E / B o M	9.81	To start

Sign



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

The Board of Management of Kisumu 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 30 June 2022, and of the school's financial position as at that date.

[Handwritten Signature]

Name: GRACE JOKI - OBIITA

Designation: Chairman, School Board of Management

Date:

[Handwritten Signature]

Name:

Designation: School Principal & Secretary to Board of Management

Date:

1/7/24



[Handwritten Signature]

Name:

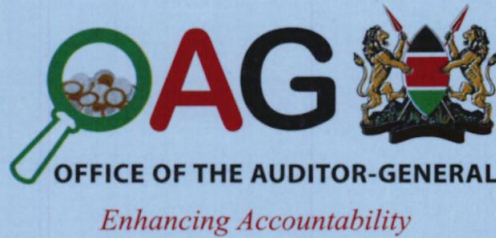
Designation: Bursar/ Finance Officer

Date:

1/7/24

REPUBLIC OF KENYA

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



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

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

Qualified Opinion

I have audited the accompanying financial statements of Kisumu Girls High School - Kisumu County set out on pages 15 to 32, 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 Summary statement 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 Kisumu Girls High School - Kisumu County as at 30 June, 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 comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalent balance of Kshs.33,501,301. Included in this balance is Kshs.33,435,319 in respect of bank balances and Kshs.65,982 in respect of cash balance. However, bank reconciliation statements and board of survey report were not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.33,501,301 could not be confirmed.

2. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.5,883,273 which relates to fee arrears as disclosed in Note 11 to the financial statement. Included in this balance is Kshs.2,375,641 in respect of fee arrears outstanding from the previous year and prior periods for more than two (2) years. However, the detailed analysis and schedules indicating student name, admission number, amount owed and period covered was not provided for audit.

In the circumstances, the accuracy and recoverability of the account receivables balance of Kshs.5,883,273 could not be confirmed.

3. Unsupported and Long Outstanding Accounts Payables Balance

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.4,983,818 which relate to prepaid fees as disclosed in Note 12 to the financial statements. Included in the balance is Kshs.571,798 in respect of outstanding accounts payables for the previous year and prior periods which had been outstanding for over two (2) years. However, the aging analysis describing the trade creditors, the supporting schedules indicating the creditor/student name, invoice/admission number, fees payable or paid and amount overpaid in respect of each student was not provided for audit review.

In the circumstances, the accuracy, completeness and classification of the accounts' payables balance of Kshs.4,983,818 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.130,100,000 and Kshs.130,795,434 respectively resulting to excess collection of Kshs.695,434 or 1% of the budget. Similarly, Management spent a total of Kshs.110,445,215 against actual receipts of Kshs.130,795,434 resulting to an under-utilization of Kshs.20,350,219 or 16% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were key audit matters to report on the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payments on Construction of Tuition Block Phase 2

The statement of receipts and payments reflects payments for operations totalling Kshs.20,118,995 out of which Kshs.7,308,239 was incurred on maintenance and improvement in respect of a tender awarded to a local contractor for the proposed construction of tuition block Phase 2 through labour-based contract. However, the project implementation status, certificates of works and performance bond guarantee were not

provided for audit review contrary to the provisions of the Public Procurement and Asset Disposal Act, 2015 and Regulations, 2020.

In the circumstances, the regularity and value for money realized from the expenditure of Kshs.7,308,239 could not be confirmed.

2. Lack of Approved Procurement Plan

The Management did not prepare a procurement plan for the financial year ended 30 June, 2022. This is contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

In circumstances, Management was in breach of the law.

3. Non-Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

Review of records on the composition of the Board of Management indicated that a representative of the student's council and three co-opted members had not been appointed. This is contrary to Section 56 (1)(g) and (2) of the Basic Education Act, 2013. Further, the Board of Management did not hold at least one meeting in every four (4) months during the period under review as required under Section 6(1) of the fourth schedule to the Basic Education Act, 2013. In addition, the allowances paid to the members of the Board of Management were ranging from Kshs.3,000 to Kshs.10,000 per sitting. However, the approvals/authority upon which these allowances were made were not provided for audit.

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

4. Non-Compliance with the Guidelines on the Establishment and Functions of the Audit Committees

The Management did not constitute an audit committee during the year under review contrary to Section (61)(2)(d) of the Basic Education Act No 14 of 2013 which requires the Board of Management to establish the audit committee. Further, 174(1) of the Public Finance Management (National Government) Regulations, 2015, also requires each National Government entity to establish an audit committee.

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

5. Incomplete Fixed Assets Register

Review of the fixed asset register maintained by the institution revealed that critical information is omitted including costs/values attached to each class of asset and also the size of the parcel of land. This is contrary to the provisions of Regulation 139(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer of a National Government entity shall take full

responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; movement and conditions of assets can be tracked; and stock levels are at an optimum and economical level. The Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the Government entity's assets.

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

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 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Inaccurate Student Enrollment Data

Analysis of student enrolment register indicate the school had a population of 1,445 students while only 1,399 had been captured in National Education Management Information System (NEMIS). No explanation was provided for the variance.

In the circumstances, the effectiveness of internal controls in managing student's data could not be confirmed.

2. Unaccounted for Text Books

Review of records revealed that the School Management had not formulated an inventory management policy to provide formal guidance on the management of text books inventory and therefore the quantity and value of textbooks owned could be confirmed.

Further, the school does not have a system in place to ensure that text books that are lost are replaced immediately. Lost text books are only recovered when the students are exiting the school after they finish their Kenya Certificate of Secondary Examination.

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability 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 to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

Report of the Auditor-General on Kisumu Girls High School for the year ended 30 June, 2022 - Kisumu County

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 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 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

20 January, 2025

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 Kisumu 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 30 June 2022, and of the school's financial position as at that date.

[Handwritten Signature]

Name: GRACE JOWI - DOBITA

Designation: Chairman, School Board of Management

Date: 1/7/24

[Handwritten Signature]

Name: EVA ODHIAMBO

Designation: School Principal & Secretary to Board of Management

Date:

[Handwritten Signature]

Name: SHUM

Designation: Bursar/ Finance Officer

Date: 1/7/24



KISUMU GIRLS HIGH SCHOOL

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


IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KISUMU GIRLS HIGH SCHOOL OF THE YEAR ENDED 30 JUNE 2022.





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

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	4,545,804	1,358,525
Capitation grants for operations	2	19,993,231	8,621,575
School Fund Income- Parents' Contributions	3	41,900,720	11,402,477
School Fund Income- Other receipts	4	64,355,679	18,907,570
Proceeds from borrowings		-	-
TOTAL RECEIPTS		130,795,434	40,290,146
PAYMENTS			
Payments for Tuition	5	8,122,288	2,531,236
Payments for operations	6	20,118,995	8,827,060
Boarding and school fund payments	7	82,203,932	36,946,915
TOTAL PAYMENTS		110,445,215	48,305,211
SURPLUS/DEFICIT		20,350,219	(8,015,065)

The school financial statements were approved on 1/7/2024 2024 and signed by:


 Name: GRACE JOWI
 Chair BOM
 Date: 1/7/24


 Name:
 School Principal/ Secretary to
 BOM
 Date: 1/7/2024


 Name: Shem Ouyaga
 Bursar/ Finance Officer
 Date: 1/7/24



KISUMU GIRLS HIGH SCHOOL

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

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	33,435,319	16,861,642
Cash Balances	9	65,982	449,208
Short term Investment	10	-	-
Total Cash and cash equivalent		33,501,301	17,310,850
Account's receivables	11	5,883,273	3,634,347
TOTAL FINANCIAL ASSETS		39,384,574	20,945,197
FINANCIAL LIABILITIES			
Accounts Payables	12	4,983,818	6,894,660
NET FINANCIAL ASSETS		34,400,756	14,050,537
REPRESENTED BY			
Accumulated Fund b/fwd	13	14,050,537	22,065,602
Surplus/Deficit for the year		20,350,219	(8,015,065)
		-	
NET FINANCIAL POSITION		34,400,756	14,050,537

The School's financial statements were approved on _____ 2024 and signed by:

Name: GRACE JONI-JOBITA
Chairman, BoM

Sign: [Signature]

Date: 1/7/2024

Name: EVA ODHIAMBO
School Principal/Secretary
to BoM

Sign: [Signature]

Date: 1/7/2024

Name: Shem Onyiah
Bursar/Finance

Sign: [Signature]

Date: 1/7/24



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

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	4,545,804	1,358,525
Capitation grants for operations	2	19,993,231	8,621,575
School fund income- Parents contributions/ fees	3	41,900,720	11,402,477
School fund income- other receipts	4	64,355,679	18,907,570
Total receipts		130,795,434	40,290,146
Payments			
Payments for Tuition		8,122,288	2,531,236
Payments for operations		20,118,995	8,827,060
Boarding and school fund payments		82,203,932	36,946,915
Total payments		110,445,215	48,305,211
Cash flow from operating activities before working capital adjustments		20,350,219	(8,015,065)
Increase in Accounts Recievable	-	2,248,926	-
Increase in Accounts Payables	-	1,910,842	6,894,660
Net cash flow from Operating Activities		16,190,451	- 4,754,752
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		16,190,451	- 4,754,752
Cash and cash equivalent at BEGINNING of the year		17,310,850	22,065,602
Cash and cash equivalent at END of the year		33,501,301	17,310,850

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

Grace Jowi-Jwita
 GRACE JOWI-JWITA
 1/7/24



Eva Odhiambo
 EVA ODHIAMBO
 7/24

Shem Ouyang
 Shem Ouyang
 1/7/24

KISUMU GIRLS' HIGH SCHOOL

Annual Reports and Financial Statements for the Year Ended June, 30th 2022

I. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE FOR YEAR ENDED 30TH JUNE 2						
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks and reference materi	-	-	-			
Exercise books	500,000	-	500,000	441,890	58,110	88%
Laboratory equipment	1,700,000	-	1,700,000	1,652,300	47,700	97%
Internal exams	1,000,000	-	1,000,000	950,130	49,870	95%
Teaching / learning materials	1,600,000	-	1,600,000	1,501,480	98,520	93%
Chalks	-	-	-	-		
Exams and assessment	-	-	-	-		
Teachers guides	-	-	-	-		
Sub-total	4,800,000	-	4,800,000	4,545,804	254,196	
(2) Capitation Grant on Op	-	-	-			
Personnel emoluments	9,000,000	-	9,000,000	8,377,381	622,619	93%
Repairs and maintenance	6,700,000	-	6,700,000	6,453,250	246,750	96%
Local transport / travelling	1,700,000	-	1,700,000	1,623,600	76,400	96%
Electricity and water	1,700,000	-	1,700,000	1,635,600	64,400	96%
Medical	300,000	-	300,000	279,800	20,200	93%
Administration costs	1,700,000	-	1,700,000	1,623,600	76,400	96%
Activity	-	-	-	-		
Sub-total	21,100,000	-	21,100,000	19,993,231	1,106,769	
(3) Fees Charged on Parents						
Personnel emoluments	19,000,000	-	19,000,000	18,755,692	244,308	99%
Repairs and maintenance	4,000,000	-	4,000,000	3,994,393	5,607	99%
Local transport / travelling	6,000,000	-	6,000,000	5,587,919	412,081	93%
Electricity and water	6,000,000	-	6,000,000	5,742,491	257,509	96%
Medical	-	-	-	-		
Administration costs	6,000,000	-	6,000,000	5,999,299	701	100%
Activity	2,000,000	-	2,000,000	1,711,426	288,574	86%
Advance	-	-	-	109,500		
Sub-total	43,000,000	-	43,000,000	41,900,720	1,099,280	

KISUMU GIRLS' HIGH SCHOOL

Annual Reports and Financial Statements for the Year Ended June, 30th 2022

(4) Other Income			-			
Boarding Equipment and Stores	49,000,000	-	49,000,000	53,120,533	-4,120,533	108%
Bursary	-	-	-	-		
Income from farming activities	10,000,000	-	10,000,000	8,997,582	1,002,418	90%
Refunds	1,200,000	-	1,200,000	1,144,175	55,825	95%
Rent income	1,000,000	-	1,000,000	977,389	22,611	98%
Income from Bus Hire	-	-	-	-		
hire of ground and equipment	-	-	-	-		
Income grants and donations*	-	-	-	-		
Interest income	-	-	-	-		
Dividends income	-	-	-	-		
Tender applications	120,000		120,000	116,000	4,000	
Sub-total	61,200,000		61,200,000	64,355,679		
Total income	130,100,000		130,100,000	130,795,434		

(1) Expenditure For Tuition			-			
Textbooks and ref materials	-	-	-	-		
Exercise books	250,000	-	250,000	239,140	10,860	95%
Laboratory equipment	1,700,000	-	1,700,000	1,406,381	293,619	83%
Internal exams	1,000,000	-	1,000,000	770,855	229,145	77%
Teaching / learning materials	1,600,000	-	1,600,000	5,704,172	-4,104,172	
Chalks	-	-	-	-		
Exams and assessment	-	-	-	-		
Teachers guides	-	-	-	-		
Administration Costs	-	-	-	-		
Bank Charges	2,000	-	2,000	1,740	260	
Sub-total	4,552,000		4,552,000	8,122,288		

(2) Expenditure For Operations			-			
Personnel emoluments	12,000,000	-	12,000,000	10,034,318	1,965,682	84%
Service Gratuity		-		779,400		
Administration Cost	700,000	-	700,000	606,160	93,840	87%
Repairs and maint & improve	7,500,000	-	7,500,000	7,308,239	191,761	97%
Local transport / travelling	100,000	-	100,000	38,600	61,400	38%
Electricity and water	1,500,000	-	1,500,000	1,269,778	230,222	85%
Activity Expenses	600,000	-	600,000	0	600,000	
SMASSE	-	-	-	0		
Insurance Cost	-	-	-	0		
Acquisition of Assets	-	-	-	0		
Advance	-	-	-	82,500		
Sub-total	22,400,000		22,400,000	20,118,995		

KISUMU GIRLS' HIGH SCHOOL

Annual Reports and Financial Statements for the Year Ended June, 30th 2022

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(3) Expenditure For School Fund			-			
Personnel emoluments	2,600,000	-	2,600,000	2,331,855	268,145	90%
Service Gratuity		-	-	-		
Repairs and maint & Improve	3,000,000	-	3,000,000	4,011,172	-1,011,172	133%
Local transport / travelling	4,500,000	-	4,500,000	6,253,901	-1,753,901	137%
Electricity and water	6,500,000	-	6,500,000	6,340,815	159,185	97%
Medical Expenses		-	-	-		
Administration costs	5,700,000	-	5,700,000	4,547,662	1,152,338	80%
Lunch Programme		-	-	-		
Bank Charges		-	-	-		
Income Generating Activities	7,000,000	-	7,000,000	6,564,590	435,410	84%
Boarding Equipment and Stores	48,000,000	-	48,000,000	51,453,619	-3,453,619	107%
Rent Expenses	200,000	-	200,000	157,420	42,580	79%
Insurance Cost (Life Property)		-	-	-		
Loan Principal repayment		-	-	-		
Loan Interest repayment		-	-	-		
Acquisition of Assets		-	-	-		
Activity Expenses	500,000	-	500,000	465,898	34,102	93%
Tender applications	116,000		116,000	77,000		
Sub-total	78,116,000		78,116,000	82,203,932		
Totals	105,068,000		105,068,000	110,445,215		

KISUMU GIRLS' HIGH SCHOOL
Annual Reports and Financial Statements for the Year Ended June, 30th 2022

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

1. Expenditures having below 100% utilization of funds were attributed by lower level of activity.
2. Expenditures having more than 100% utilization of funds were attributed to the rise in unit price of some items. It majorly affected L T & T, R M I and B E S because of fuel prices
3. Tuition Expenditure has been subsidised by the School Fund account for Teaching and Learning materials.

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 period ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	4,545,804	1,358,525
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	4,545,804	1,358,525

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	8,377,381	3,118,025
Repairs and maintenance	6,453,250	3,677,250
Local transport / travelling	1,623,600	606,900
Electricity and water	1,635,600	612,500
Medical	279,800	-
Administration costs	1,623,600	606,900
Activity	-	-
Total	19,993,231	8,621,575

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	18,755,692	5,905,016
Repairs and maintenance	3,994,393	1,408,899
Local transport / travelling	5,587,919	916,854
Electricity and water	5,742,491	1,613,164
Medical	-	-
Administration costs	5,999,299	1,168,272
Activity	1,711,426	293,272
Advance	109,500	97,000
Total	41,900,720	11,402,477

KISUMU GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****NOTES TO THE FINANCIAL STATEMENTS (Continued)****4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	53,120,533	15,615,580
Bursary	-	16,000
Income from farming activities	8,997,582	2,349,191
Refunds	1,144,175	246,361
Rent income	977,389	555,438
Income from Bus Hire	-	
Fee for hire of ground and equipment	-	125,000
Income from grants and donations*	-	
Interest income	-	
Dividends income	-	
Tender applications	116,000	
Total	64,355,679	18,907,570

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

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	576,085
Exercise books	239,140	-
Laboratory equipment	1,406,381	479,403
Internal exams	770,855	-
Teaching / learning materials	5,704,172	1,375,688
Chalks	-	100,000
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	1,740	60
Total	8,122,288	2,531,236

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	10,034,318	4,505,492
Service Gratuity	779,400	601,962
Administration Cost	606,160	113,680
Repairs and maintenance & improvements	7,308,239	3,364,000
Local transport / travelling	38,600	-
Electricity and water	1,269,778	241,926
Medical	-	-
Activity Expenses	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	-	-
Acquisition of Assets	-	-
Advance	82,500	
TOTAL	20,118,995	8,827,060

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,331,855	1,187,978
Service Gratuity	-	-
Repairs and maintenance & Improvements	4,011,172	5,953,892
Local transport / travelling	6,253,901	4,047,859
Electricity and water	6,340,815	2,693,000
Medical Expenses	-	6,650
Administration costs	4,547,662	2,226,294
Lunch Programme	-	-
Bank Charges	-	-
Expenses on Income Generating Activities	6,564,590	3,255,190
Fee on Boarding Equipment and Stores	48,124,772	17,470,354
Rent Expenses	157,420	53,320
Acquisition of Assets	-	-
Activity Expenses	465,898	28,700
Refunds	353,176	23,678
Tender applications	77,000	
Bursary disbursed	2,975,671	
TOTAL	82,203,932	36,946,915

KISUMU GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****NOTES TO THE FINANCIAL STATEMENTS (Continued)****8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	01025025600900	1,689,566	188,441
Operations Account	01025025783700	636,606	668,435
School Fund Account/Boarding-NBK	01021023534100	4,049,266	3,286,096
Endowment Acc IGA NBK	01242024889100	566,964	4,564,965
Cooperative bank Savings Account	01100613056200	13,206,083	2,621,029
Gratuity Account KCB	1107740649	1,789,427	915,093
Savings Account KCB	1107931673	232,504	199,019
Infrastructural Account KCB	1259392214	11,262,103	4,414,864
CDF Account EBL	0290293043077	2,800	3,700
Total		33,435,319	16,861,642

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	718	718
Operation Account	240	240
School Fund account	65,024	448,250
Total	65,982	449,208

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	5,883,273	3,634,347
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	5,883,273	3,634,347

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	3,507,632	346,585
Fees arrears for the previous year	254,391	973,525
Fees arrears for prior periods (over two years)	2,121,250	2,314,237
Total	5,883,273	3,634,347

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	-	-
Prepaid fees	4,983,818	6,894,660
Retention monies	-	-
Total	4,983,818	6,894,660

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	4,412,020	-
Trade creditors for the previous year	319,250	-
Trade creditors for prior periods (over two years)	252,548	-
Total	4,983,818	-

KISUMU GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)**13 FUND BALANCE BROUGHT FORWARD**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	16,861,642	22,065,602
Cash balances	449,208	-
Short Term Investments	-	-
Receivables	3,634,347	-
Payables	- 6,894,660	-
Total	14,050,537	22,065,602

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

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

16 Borrowings

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

KISUMU GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****Other important disclosure notes****17 Stock/ Inventory**

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

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)
	The FS were to be revised accordingly	The FS presented has been revised as per the auditors recommendations	Resolved	
	Components of the FS were not signed as required	The signing of the FS components has been done as per the revised template	Resolved	
	The bank account numbers were not disclosed in the previously presented FS	All the bank account numbers have been disclosed in the FS as per the template used	Resolved	
	The page header was not reflected in the previous FS	The page header now appears on every page as required in the revised FS	Resolved	
	The audit observed underfunding of the school due to discrepancies in the school records and NEMIS	The management has now updated the records to conform with the NEMIS data for accurate funding in the future	Resolved	
	The school didn't have a procurement plan in the year under review	The school operated on an approved budget which formed the basis of its procurement of goods and services. We have made arrangements to have a procurement plan	Resolved	
	Failure to maintain Cash Books	The school maintains Cash Books for current accounts eg M&I ,Tuition, Operation and School fund account, but savings accounts are accommodated in school fund CB as voteheads. Savings accounts CBs are also not written on Cash basis and <i>we</i> will maintain them		



Auditor
1/7/2024

KISUMU GIRLS HIGH SCHOOL

Annual 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	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Sub-Total						
Supply of services						
11.						
12.						
Sub-Total						
Grand Total						

