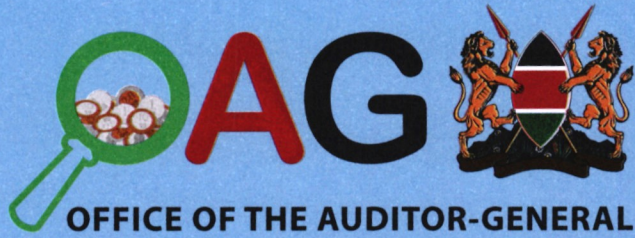


REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

THE NATIONAL ASSEMBLY  
MEMBERS LAID

DATE: 07 DEC 2023

TABLED BY: **OF** Hon. Owen Bayo, *ASS. MP*  
Deputy Deputy Leader  
*Muram*

**THE AUDITOR-GENERAL**

**ON**

**DORI GIRLS SECONDARY SCHOOL**

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

**KWALE COUNTY**



OFFICE OF THE AUDITOR GENERAL  
P.O.Box 95202, MOMBASA  
14 JUL 2023  
RECEIVED  
COAST HUB



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**DORI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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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****(a) Background information**

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

The school was registered in January 2017 under registration number 02530000050 and is currently categorized as a Sub -county public school established, owned or operated by the Government.

The school is a boarding school and had 494 number of students as at 30<sup>th</sup> June 2021. It has 2 streams and 18 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:

	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Dr.Anwar Hood Ahmed	Chairman	24/05/2019
2	Prisca Nasambu Tunguta	Principal	24/05/2019
3	Mwanajuma Mtityo	Member	24/05/2019
4	Sheikh Shame	Member	24/05/2019
5	Kassim Mrembo	Member	24/05/2019
6	Zuhura Ali Msaji	Member	24/05/2019
8	Juma Kongoriko Juma	Member	24/05/2019
9	Hassan Juma Gao	Member	24/05/2019
10	Dr.Anwar Ahmed	Member – Rep CEB	24/05/2019
11	Md Rehema Baridi	Member Rep Teachers	24/05/2019
12	Dr.James,Mr.Athman and Mr.Rajab	3 Members - Sponsor	24/05/2019
13	Mwanaulu Hamisi	Member - Community	24/05/2019
14	Bahati Hamadi Mwavuche	MemberSpecial Needs	24/05/2019
15	Bakari Kudura	Rep Students	24/05/2019

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

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

**(c) Committees of the Board**

Ref	Name of Committee	Names of Members	Designation	Meetings attended during the year
1	Executive Committee	Dr.Anwar Ahmed Mrs.Prisca Luvisia Mr.Rajab Zamani	<b>Chairman</b> <b>Secretary</b> <b>Member</b>	6
2	Audit Committee	Mr.Juma Kongoriko Mr.Athuman.M Mr.Martin .M	Vice chairman Member P.A Chairman	4
3	Finance,procurement and general purposes Committee	Mr.Rajab Zamani Mr.Kassim Amani Mrs.Zuhura Msaji	Member Member Member	4
4	Academic Committee	Dr.James Kairo Mr.Shame Ali Md.Mwanajuma	Member Member Member	6
5	Development Committee	Dr.Anwar Ahmed Mr.Martin M	Chairman P.A Chairman	3
6	Discipline and welfare Committee	Mr.Hassan Gao Mr.Bahati Hamadi Md.Zuhura Msaji	Member Member Member	5

**(d) School operation Management**

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

	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	Prisca Tunguta Nasambu	333675
2	Deputy Principal	Irene Ndinda Kioko	431051
3	School Bursar	Prit Omondi	-

**(e) Schools contacts**

Post Office Box: 23-80404  
Telephone 0742049223  
E-mail: dorigirlssecondary@gmail.com  
Website:  
Facebook:  
Twitter:

**(f) School Bankers**

The following school operated 6 number of bank accounts in the following banks:

1. Name of Bank: Co-operative bank  
Branch: Ukunda  
Account Numbers: 01139566783100  
01139566783101  
01120043594500
2. Name of Bank: Kenya Commercial Bank  
Branch: Ukunda  
Account Numbers: Main - 1242902015  
Infrastructure - 1270283294  
Gratuity - 1270283529
3. MPESA Pay Bill No. 522123 attached to 1242902015 bank account

**(g) Independent Auditors**

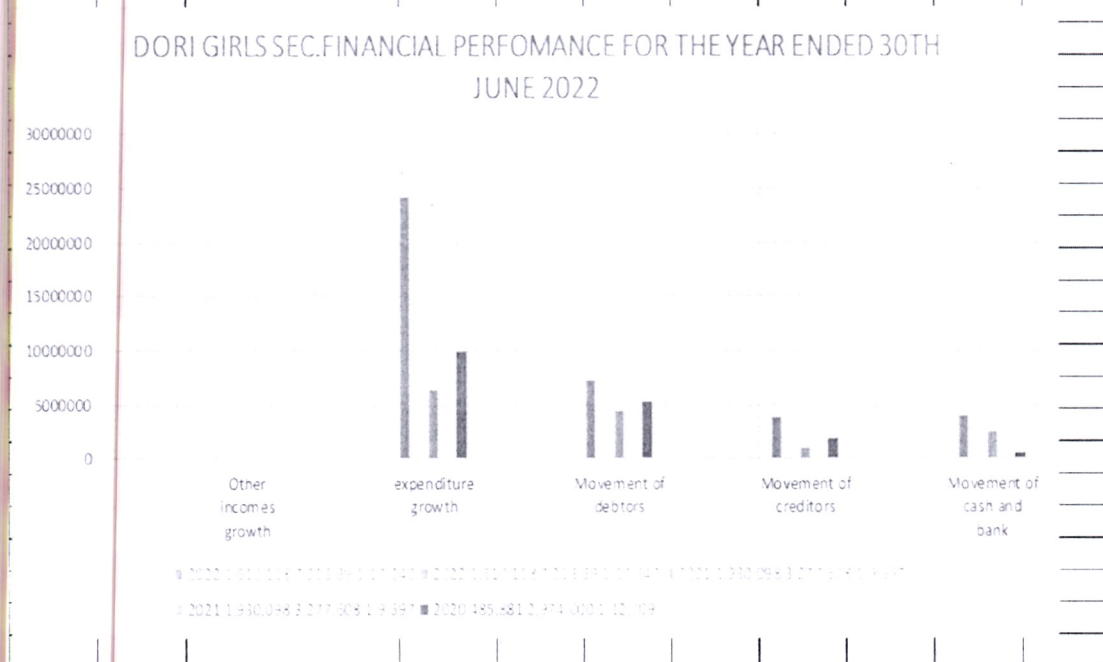
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

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:

DORI GIRLS SECONDARY SCHOOL			
FINANCIAL PERFORMANCE SUMMARY			
YEARS	2022	2021	2020
Surplus/Deficit	1,510,118	1,930,098	485,881
Capitation Grant	7,213,39	3,277,608	2,974,000
Capitation ratio/student	1:17,340	1:9,697	1:12,709
Other incomes growth	0	0	0
expenditure growth	24,183,097	6,416,814	9,921,112
Movement of debtors	7,208,999	4,460,647	5,258,179
Movement of creditors	3,790,226	1,041,874	1,839,406
Movement of cash and bank	4,008,568	2,498,450	568,352



## b) Teacher Student ratio:

SUBJECT	NUMBER OF TEACHERS PER SUBJECT
MATHEMATICS	2
ENGLISH	2
KISWAHILI	1
BIOLOGY	4
PHYSICS	1
CHEMISTRY	2
AGRICULTURE	2
BUSINESS	0
ARABIC	0
COMPUTER	0
GEOGRAPHY	1
C.R.E	0
I.R.E	1

## c) Mean score in the 2021 KCSE:

The school has registered candidates for K.C.S.E three times that is, in the year 2020, 2021 and 2022. In 2020 there was one student who joined institution of higher learning, 2021 two students and in 2022 none of the students joined institution of higher learning as indicated in the table below.

YEAR	NUMBER OF CANDIDATES	K.C.S.E MEAN SCORE	MEAN GRADE	No. JOINED INSTITUTION OF HIGHER LEARNING
2020	38	3.605	D+	1
2021	73	3.233	D	2
2022	105	3.346	D	0

**d) Number of Candidates in the 2021 KCSE:**

The school has registered candidates for K.C.S.E three times that is, in the year 2020, 2021 and 2022 and had the following number of candidates who sat for K.C.S.E in each year.

<b>YEAR</b>	<b>NUMBER OF CANDIDATES</b>
2020	38
2021	73
2022	105

**e) Capacity of the school:**

<b>DORMITORIES</b>	<b>LABORATORIES</b>	<b>HALL</b>	<b>TOILETS</b>
4	1	0	10

**DORI GIRLS SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

*Summary Report of the Performance of the School (Continued)*

**f) Development projects carried out by the school:**

State Department of Early Learning & Basic Education																			
SUMMARY OF FACILITIES CONSTRUCTED USING M.I.FUNDS																			
S.No.	YEAR	NEMIS STUDENT ENROLMENT	M.I.FUNDS RECEIVED	NAME & QUANTITY OF PROJECTS UNDERTAKEN												TOTAL COSTS OF PROJECTS	BALANCE	DATE OF APPROVAL	DATE OF COMPLETION
				NO OF CLASSROOMS CONSTRUCTED	NO OF SCIENCE LABS CONSTRUCTED	NO OF DORMS CONSTRUCTED	NO OF ADMIN OFFICES BUILT	NO OF DINNING HALL BUILT	TOILETS BUILT	NO OF LIBRARY HALLS BUILT	FURNITURE NO)								
1	2019/2020	230	1,124,025.00										200	1,124,025.00/Nil		29th/06/2021	4th/05/2021		
2	2020/2021	338	876,000.00										120	1,654,060.00	-484,060.00	29th/06/2021	4th/05/2021		
3	2021/2022	416	2,384,000.00												2,384,000.00				

..... PRISCILLA N. TUNGUTA ..... *Prisma* ..... 13/7/2023

**School Principal**

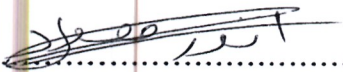
### III. Statement Of School Management Responsibility

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 Dori Girls Secondary 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<sup>th</sup> June, 2022, and of the school's financial position as at that date.

  
.....

Name: Anwar Hood

Designation: Chairman, School Board of Management

Date: 13/7/2023

  
.....

Name: PRISCA N. TUNGUTA

Designation: School Principal & Secretary to Board of Management

Date: 13/7/2023

  
.....

Name: Priscilla Omond

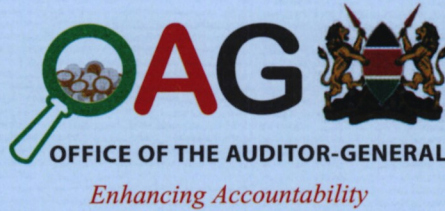
Designation: Bursar/ Finance Officer

Date: 13/7/2023



# 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 DORI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KWALE 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 Dori Girls Secondary School set out on pages 1 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of

cash flows and statement of 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Dori Girls Secondary School 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**

#### **Unsupported Account Receivables**

The statement of financial assets and liabilities reflect account receivables balance of Kshs.7,208,999 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, the balance was not supported with ledgers/schedules.

In the circumstances, the accuracy, completeness and recoverability of the account receivables balance of Kshs.7,208,999 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Dori Girls Secondary 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.

#### **Key Audit Matters**

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

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

## **Basis for Conclusion**

### **Poor Management of Distribution of Textbooks**

Review of documents provided for audit on textbooks deliveries revealed that the School received fifty (50) Form 1 Agriculture textbooks, twenty (20) Form 2 History & Government textbooks and sixty (60) Form 2 Geography textbooks against a student population of one hundred and three (103) in Form 1 and one hundred and twenty-six (126) in Form 2. This resulted in a cumulative textbooks deficit of two hundred and twenty-five (225).

In the circumstances, the value for money on the expenditure incurred in the procurement of the text books could not be confirmed.

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

## **Basis for Conclusion**

### **1. Poor Implementation of School Improvement Plan**

Review of records revealed that the School has developed a School Improvement Plan which identified the overall requirements and expectations aimed at making the learning environment comfortable and safe for learners. The School has a total of five hundred and nineteen (519) students that require an optimum number of twenty-three (23) teachers. However, the school has only nine (9) teachers in place. Further, although the School Board of Management has drafted an infrastructure development plan, the school does not have a multipurpose/dining hall, library, enough ablution blocks and a school bus.

In the circumstances, the effectiveness of the implementation of the school improvement and infrastructure development plans could not be confirmed.

## **2. Poor Inventory Management System**

Review of records and available facilities revealed that the School had several stores for books and stationery, food stuffs and damaged but repairable furniture. However, it was noted that inventory management records such as receipts vouchers (S13), receipts counter issue vouchers (S11) and stores ledger cards (S9) were not maintained.

Further, no documents were provided as evidence that stock taking exercise was conducted at the end the financial year. Also, no inventory disclosure was made in the annual report and financial statements as required by the financial reporting template for public secondary schools.

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

## **3. Undisbursed Capitation Grants**

Review of records revealed that the School had an updated learners' records on NEMIS. However, it was noted that there was an outstanding capitation grants from the Ministry of Education amounting to Ksh.1,238,183.

In the circumstances, the undisbursed capitation affected the planned activities and may have impacted negatively on service delivery to the students.

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 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 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 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 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 controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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**

**12 October, 2023**

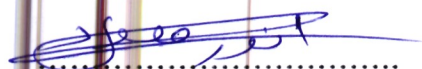
**DORI GIRLS SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**V. Statement of Receipts and Payments Period To 30<sup>th</sup> June 2022**

Description of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for tuition	1	1,341,857	452,157
Capitation grants for operations	2	5,871,452	2,825,450
School fund income- parents' contributions	3	16,934,906	4,409,876
School fund income- other receipts	4	1,545,000	290,953
Proceeds from borrowings		-	-
<b>Total Receipts</b>		<b>25,693,215</b>	<b>7,978,436</b>
<b>Payments</b>			
Payments for tuition	5	1,576,232	252,606
Payments for operations	6	4,904,266	1,288,784
Boarding and school fund payments	7	17,334,122	4,875,424
<b>Total Payments</b>		<b>23,814,620</b>	<b>6,416,814</b>
<b>Surplus/Deficit</b>		<b>1,878,595</b>	<b>1,561,622</b>

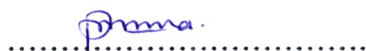
The school financial statements were approved on 13/07/2023 and signed by:



Name: Anwar Hand

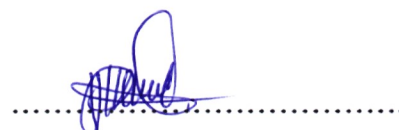
Chair BOM

Date:



Name: PRISCA N-TUNGUTA  
School Principal/ Secretary to  
BOM

Date: 13/7/2023



Name: Prif Omondi  
Bursar/ Finance Officer

Date: 13/07/2023

VI. Statement of Financial Assets and Financial Liabilities as at 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	8	3,651,094	2,120,157
Cash balances	9	357,474	9,817
Short term investment	10	-	-
<b>Total cash and cash equivalent</b>		<b>4,008,568</b>	<b>2,129,974</b>
Account's receivables	11	7,208,999	4,460,647
<b>Total financial assets</b>		<b>11,217,567</b>	<b>6,590,621</b>
<b>Financial liabilities</b>			
Accounts payables	12	7,208,999	1,041,874
<b>Net financial assets</b>		<b>7,427,341</b>	<b>5,548,747</b>
<b>Represented by</b>			
Accumulated fund b/fwd	13	5,548,747	3,987,125
Surplus/deficit for the year		1,878,595	1,561,622
<b>Net financial position</b>		<b>7,427,341</b>	<b>5,548,747</b>

The school's financial statements were approved on 13/07/ 2023 and signed by:



Name: Anwar Haro.

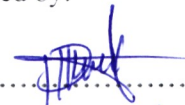
Chair BOM

Date: 13/7/2023



Name: PRISCA N. TUNGUTA  
School Principal/ Secretary to  
BOM

Date: 13/7/2023



Name: Prit Omandi

Bursar/ Finance Officer

Date: 13/07/2023

VII. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Operating activities</b>			
<b>Receipts</b>			
Capitation grants for tuition	1	1,341,857	452,157
Capitation grants for operations	2	5,871,452	2,825,450
School fund income- parents contributions/ fees	3	16,934,906	4,409,876
School fund income- other receipts	4	1,545,000	290,953
<b>Total receipts</b>		<b>25,693,215</b>	<b>7,978,436</b>
<b>Payments</b>			
Payments for tuition	5	1,576,232	252,606
Payments for operations	6	4,904,226	1,288,784
Boarding and school fund payments	7	17,334,122	4,875,424
<b>Total payments</b>		<b>23,814,620</b>	<b>6,416,814</b>
<b>Net cash flow from operating activities</b>		<b>1,878,595</b>	<b>1,561,622</b>
<b>Cashflow from investing activities</b>			
Proceeds from sale of assets		-	-
Acquisition of assets		(-)	(-)
Proceeds from investments		-	-
Purchase of investments		(-)	(-)
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cashflow from borrowing activities</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>1,878,595</b>	<b>1,561,622</b>
<b>Cash and cash equivalent at beginning of the year</b>	10	<b>2,129,974</b>	<b>568,352</b>
<b>Cash and cash equivalent at end of the year</b>		<b>4,008,568</b>	<b>2,129,974</b>

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget e=a+b	Actual on Comparable Basis d	Budget Utilization Difference c=c-d Kshs	% of Utilization f=d/c % Kshs
<b>Receipts</b>						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks and Reference Materials	47,259	-	47,259	-	47,259	-
Exercise Books	541,089	-	541,089	-	541,089	-
Laboratory Equipment	381,789	-	381,789	610,760	228,971	160%
Internal Exams	114,696	-	114,696	-	114,696	-
Teaching / Learning Materials	38,763	-	38,763	731,096	692,333	1886%
Chalks	19,647	-	19,647	-	19,647	-
Exams and Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	2,751,000	-	2,751,000	1,617,352	1,133,648	58.8%
Repairs and Maintenance	2,440,000	-	2,440,000	2,384,000	56,000	97.7%
Local Transport / Travelling	766,500	-	766,500	376,460	390,040	49.1%
Electricity and Water	879,175	-	879,175	483,000	396,175	54.9%
Medical	-	-	-	-	-	-
Administration Costs	960,225	-	960,225	854,490	105,735	88.9%
Activity	796,500	-	796,500	156,150	640,350	19.6%
Gratuity	-	-	-	-	-	-

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Budget	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c = a + b	d	e = c - d Kshs	f = d/c % Kshs
Smasse	-	-	-	-	-	-
<b>(3) Fees Charged on Parents</b>						
Personnel Emoluments	2,802,000		2,802,000	2,650,910	151,090	94.6%
Repairs And Maintenance	482,700		482,700	382,907	99,793	79.3%
Local Transport / Travelling	415,000		415,000	339,857	75,143	81.9%
Electricity And Water	310,000		310,000	258,072	51,928	83.2%
Medical	102,900		102,900	102,807	93	99.9%
Administration Costs	1,196,600		1,196,600	1,109,366	87,234	92.7%
Activity	307,540		307,540	215,832	91,708	70.2%
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	13,543,815		13,543,815	11,875,155	1,668,660	87.7%
<b>Other Income</b>						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-
<b>Total Income</b>	28,897,198	-	28,897,198	25,693,215	3,203,983	89%

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
<b>(1) Expenditure For Tuition</b>						
Textbooks And Reference Materials	47,259		47,259	-	47,259	-
Exercise Books	541,089		541,089	706,890	-165,801	130.6%
Laboratory Equipment	381,789		381,789	601,724	-219,935	157.6%
Internal Exams	114,696		114,696	-	114,696	-
Teaching / Learning Materials	38,763		38,763	266,828	-228,065	688.4%
Chalks	19,647		19,647	-	19,647	-
Exams And Assessment	-		-	-		
Teachers Guides	-		-	-		
Administration Costs	-		-	-		
Bank Charges	-		-	790	-790	-
<b>(2) Expenditure For Operations</b>						
Personnel Emoluments	2,751,000		2,751,000	1,479,724	1,271,276	53.8%
Repairs, Maintenance & Improvements	2,440,000		2,440,000	1,050,000	1,390,000	43%
Local Transport / Travelling	766,500		766,500	-	766,500	-
Electricity, Water and Conservancy	879,175		879,175	15,200	863,975	1.7%
Medical	-		-	-		
Administration Costs	960,225		960,225	1,809,768	-849,543	188%
Activity Expenses	796,500		796,500	97,650	698,850	12.2%
Sundry creditor	-		-	450,138	-450,138	-

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Bank charges	-	-	-	1,786	-1,786	-
<b>(3) Expenditure For School Fund</b>						
Personnel Emoluments	2,802,000	-	2,802,000	2,897,450	-95,450	103%
Repairs, Maintenance and Improvements	482,700	-	482,700	414,378	68,322	86%
Local Transport / Travelling	415,000	-	415,000	175,550	239,450	42%
Electricity, Water and Conservancy	310,000	-	310,000	367,840	-57,840	119%
Medical Expenses	102,900	-	102,900	9,960	92,940	10%
Administration Costs	1,196,600	-	1,196,600	2,039,396	-842,796	170%
Activity	307,540	-	307,540	838,124	-530,584	273%
Gratuity	-	-	-	-	-	-
Lunch Programme	-	-	-	-	-	-
Boarding Equipment and Stores Expenditure For Income Generating Activity	13,543,815	-	13,543,815	10,591,424	2,952,391	78%
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-
<b>Totals</b>	<b>28,897,198</b>		<b>28,897,198</b>	<b>23,814,620</b>	<b>5,082,578</b>	

**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 30<sup>th</sup> 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	-	-
Chalks	-	-
MoE Grant	1,341,857	452,157
Exams and Assessment	-	-
Teachers Guides	-	-
<b>Total</b>	<b>1,341,857</b>	<b>452,157</b>

**2 Capitation Grant for Operations**

Description	2021-2022	2020-2021
	Kshs	Kshs
MoE Fund	3,487,452	2,149,450
Repairs and Maintenance	2,384,000	676,000
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	-	-
Administration Costs	-	-
Activity	-	-
<b>Total</b>	<b>5,871,452</b>	<b>2,825,450</b>

**3 Parents Contribution/Fees - School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,650,910	670,640
Fee on boarding equipment and stores	11,875,155	2,579,731
Repairs and maintenance	382,907	224,267
Local transport / travelling	339,857	254,949
Electricity and water	258,072	112,964
Medical	102,807	81,733
Administration costs	1,109,366	367,524
Activity	215,832	118,068
<b>Total</b>	<b>16,934,906</b>	<b>4,409,876</b>

## Notes To The Financial Statements (Continued)

## 4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure Account	1,535,000	278,953
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender Fees	-	-
Pocket Money	-	12,000
CDF Fees	10,000	-
Dividends Income	-	-
<b>Total</b>	<b>1,545,000</b>	<b>290,953</b>

## 5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and Reference Materials	-	-
Exercise Books	706,890	-
Laboratory Equipment	601,724	93,574
Internal Exams	-	-
Teaching / Learning Materials	266,828	82,000
Chalks	-	-
Sundry Creditors	-	76,672
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	790	360
<b>Total</b>	<b>1,576,232</b>	<b>252,606</b>

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,479,724	749,462
Service Gratuity	-	-
Administration Cost	1,809,768	156,298
Repairs And Maintenance & Improvements	1,050,000	-
Local Transport / Travelling	-	-
Electricity And Water	15,200	-
Medical	-	-
Activity Expenses	97,650	-
Sundry Creditors	450,138	383,024
Insurance Cost	-	-
Bank Charges	1,786	-
Acquisition of Assets	-	-
<b>Total</b>	<b>4,904,266</b>	<b>1,288,784</b>

7 Boarding and School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,897,450	1,297,050
Service Gratuity	-	-
Repairs and maintenance & Improvements	414,378	74,360
Local transport / travelling	175,550	71,790
Electricity and water	367,840	155,140
Medical Expenses	9,960	62,170
Administration costs	2,039,396	860,825
Boarding Equipment and Stores	9,749,749	1,539,304
Bank Charges	-	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	841,675	-
Activity Expenses	838,124	115,785
Infrastructure Account	-	676,000
Tender Fees	-	23,000
Acquisition of Assets	-	-
<b>Total</b>	<b>17,334,122</b>	<b>4,875,424</b>

## 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	01139566783101	13,229	247,724
Operations Account	01139566783100	764,616	705,644
School Fund Account (Main)	1242902015	1,398,519	1,026,058
Gratuity Account	1270283529	-	-
Parent Association Dvt Account	-	-	-
Income generating activities Account	-	-	-
Infrastructural Account	1270283294	1,474,730	140,730
<b>Total</b>		<b>3,651,094</b>	<b>2,120,157</b>

## 9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	357,474	9,817
<b>Total</b>	<b>357,474</b>	<b>9,817</b>

## 10 Short Term Investments

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

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**11 Accounts Receivable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	7,208,999	4,460,647
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
<b>Total</b>	<b>7,208,999</b>	<b>4,460,647</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	4,109,677	4,460,647
Fees Arrears For The Previous Year	3,099,322	-
Fees Arrears For Prior Periods (Over Two Years)	-	-
<b>Total</b>	<b>7,208,999</b>	<b>4,460,647</b>

**12 Accounts Payable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors	3,330,083	601,638
Prepaid Fees	460,143	440,236
Retention Monies	-	-
<b>Total</b>	<b>3,790,226</b>	<b>1,041,874</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	3,330,083	601,638
Trade Creditors for The Previous Year	601,638	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
<b>Total</b>	<b>3,931,721</b>	<b>601,638</b>

**DORI GIRLS SECONDARY SCHOOL**

**'Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**13 Fund Balance Brought Forward**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	3,287,498	2,120,157
Cash Balances	357,474	9,817
Short Term Investments	-	-
Receivables	7,208,999	4,460,647
Payables	3,330,083	1,041,874
<b>Total</b>	<b>7,523,888</b>	<b>5,548,747</b>

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**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Other important disclosure notes**

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

**14 Non-current Liabilities Summary**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
<b>Total</b>	-	-

**15 Biological assets**

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
<b>Total</b>		-	-

**16 Borrowings**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	(-)	(-)
<b>Balance at end of the year</b>	-	-

**DORI GIRLS SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Other important disclosure notes**

**17 Stock/ Inventory**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>b) Inventory</b>		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	(-)	(-)
<b>Balance at end of the year</b>	-	-

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> 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)

PRISCA N. TJUNGUTA *Prisca*  
 Sign and Date      13/7/2023  
 Principal

**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 1 - Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To- Date c Kshs	Outstanding g Balance 2022 d-a-c Kshs	Outstanding g Balance 2022-1 Kshs	Comments
<b>Construction Of Buildings</b>						
1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.						
4.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
<b>-Supply Of Goods</b>						
5. Kesase Investment	121,750	2020/2021	-	121,750	121,750	To be cleared
6. Hajjasa Investment	131,250	2020/2021	-	131,250	131,250	To be cleared
7. Rikard General Supplies	122,000	2020/2021	-	122,000	122,000	To be cleared
8. Black Hawk Enterprises	458,180	2020/2021	-	458,180	458,180	To be cleared
9. Luximal Enterprises	480,000	2020/2021	240,000	240,000	240,000	To be cleared
10. Mwiks Empire Enterprises	704,000	2020/2021	-	704,000	704,000	To be cleared
11. Litmore Limited	28,016	20202/2021	-	28,016	28,016	To be cleared
12. Kansbag Limited	1,227,784.31	2020/2021	-	1,227,784.31	1,227,784.31	To be cleared
13. Lizam Enterprises	194,812	2020/2021	-	194,812	194,812	To be cleared
Sub-Total	<b>3,511,083.31</b>	<b>2020/2021</b>	<b>240,000</b>	<b>3,271,083.31</b>	<b>3,271,083.31</b>	

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**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
<b>Supply Of Services</b>						
14. Jowanet photocomps Enterprises	59,000	2020/2021	-	59,000	59,000	
<b>Sub-Total</b>	<b>59,000</b>	<b>2020/2021</b>	<b>-</b>	<b>59,000</b>	<b>59,000</b>	<b>To be cleared</b>
<b>Grand Total</b>	<b>3,570,083.31</b>			<b>3,570,083.31</b>	<b>3,570,083.31</b>	

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**DORI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 2 – Summary Of Fixed Assets Register**

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July, 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2022
Land 1	Community	Gazi Village	-	-	-	-
Land 2	-	-	-	-	-	-
Buildings And Structures	-	School	-	-	-	-
Motor Vehicles	-	-	-	-	-	-
Office Equipment, Furniture And Fittings	2019	Administration	390,000	150,000	-	540,000
ICT Equipment, And Other ICT Assets	2018	-	415,000	-	-	415,000
Tools And Apparatus	2021	Laboratory	274,650	264,378	-	539,028
Textbooks	2021	Store	36,115	218,640	-	254,755
Other Machinery And Equipment	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-	-	-
<b>Total</b>	-	-	<b>1,115,765</b>	<b>633,018</b>	<b>-</b>	<b>1,748,783</b>

