

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	10 APR 2025
DAY:	THURSDAY
TABLED BY:	HON. SILVANUS DJORO, MP MAJORITY PARTY WHIP
CLERK-AT-THE-TABLE:	INZOFU MWALE

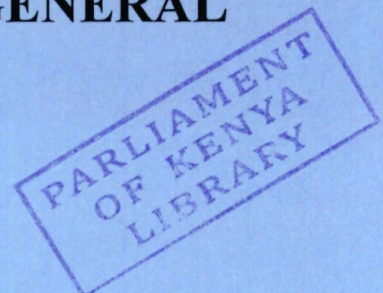
THE NATIONAL ASSEMBLY PAPERS LAID	DATE: 10 APR 2025	DAY:
TABLED BY:		
CLERK-AT-THE-TABLE:		

REPORT

OF

THE AUDITOR-GENERAL

ON



SIRONGA GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

NYAMIRA COUNTY

Revised 30th June 2023.



SIRONGA GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2. Key School Information And Management

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

(a) Background information

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

The school was registered in 28th November 2016 under registration number 046/P/3000/638 and is currently categorized as a national public school established, owned or operated by the Government.

The school is a boarding school and had two thousand eight hundred numbers of students as at 30th June 2023. It has nine streams and one hundred and eight teachers of which twenty four 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	Dr. William Ongaga	Chairman	26th April 2022
2	Mrs. Eva Akeyo	Secretary- Principal	26th April 2022
3	Mrs. Wilkister Nyanumba	Vice chair person	26th April 2022
4	Dr. Everline Njurai	Member	26th April 2022
5	Mr. Kennedy Steve Oboso	Member	26th April 2022
6	Miss. Rhoda Auni Vitalis Memba	Member	26th April 2022
7	Mr. Stephen Otundo	Member	26th April 2022
8	Mr. Evans Matuga	Member Rep Teachers	26th April 2022
	Prof. Mary Getui		26th April 2022
9	Mrs. Pricilah Motonya	3 Members - Sponsor	
10	Miss. Linda Osano	Member -	26th April 2022
11	Dr. Everline Njurai Mr. Tom Ogoti	Member -Special Needs	26th April 2022
12	Prof. Mercella Mwaka Mr. David Ogao	Member	26th April 2022

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023*****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	Number of meetings attended during the year
1	Executive Committee	Mrs. Eva Akeyo Dr. William Ongaga Vitalis Memba Mrs. Pricilah Motonya Mr. Kennedy Steve Oboso	Principal/Sec.Bom Bom Chairman Pa Chairman Member Member	3 out of 4
2	Audit Committee	Prof. Mary Getui Mr. David Ogao Mrs. Eva Akeyo Dr. William Ongaga Prof. Mercella Mwaka	Chairperson Member Secretary Member Member	1 out of 3

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

		Mrs. Wilkister Nyanumba	Member	
3	Finance, procurement and general purposes Committee	Mrs. Eva Akeyo Mr. Tom Ogoti Mr. David Ogao Vitalis Memba Dr. William Ongaga	Secretary Chairperson Member Member Member	2 out of 3
4	Academic Committee	Mrs. Eva Akeyo Dr. William Ongaga Prof. Mary Getui David Oroko Dr. Everline Njurai Guantai Harun	Secretary Member Chairperson Member Member Member	3 out of 4
5	Development Committee	Mr. Stephen Otundo Mrs. Eva Akeyo Mr. Kennedy Steve Oboso Mrs. Pricilah Motonya Dr. William Ongaga Anderson Kiruja Public works officer Vitalis Memba Guantai Harun Mr. Tom Ogoti Robert Obiri	Chairperson Secretary Member Member Member Member Member Member Member	2 out of 3

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

		Dr. Rhoda Auni	Chairperson	
		Mrs. Eva Akeyo	Secretary	
		Dr. William Ongaga	Member	
		Mrs. Wilkister Nyanumba	Member	
6	Discipline and welfare Committee	Mrs. Pricilah Motonya	Member	2 out of 3
7	Adhoc Committee (if any during the year)	-	-	-

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mrs. Eva Akeyo Odhiambo	335784
2	Deputy Principal-1	Joyce L. Amaheno	376932
3	Deputy Principal -2	Harun Guantai	403102
4	School Bursar	Robert Obiri	-

(e) Schools contacts

Post Office Box: 453-40500, Nyamira
 Telephone: 0751280403
 Website: www.sirongagirls.ac.ke
 Face book: None
 Twitter: None

(f) School Bankers

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

1	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520298302045 Name of Account Operation	2	Name of Bank: EquityBank Branch: Nyamira AccountNumber: 0520298307359 Name of Account Tuition
3	Name of Bank: Kenya Commercial Bank Branch: Nyamira Account Number: 1107016614 Name of Account Boarding	4	Name of Bank: Equity bank Branch: Nyamira AccountNumber: 020294689379 Name of Account Boarding
5	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520262902305 Name of Account Infrastructure		

(g) Independent Auditors

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

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

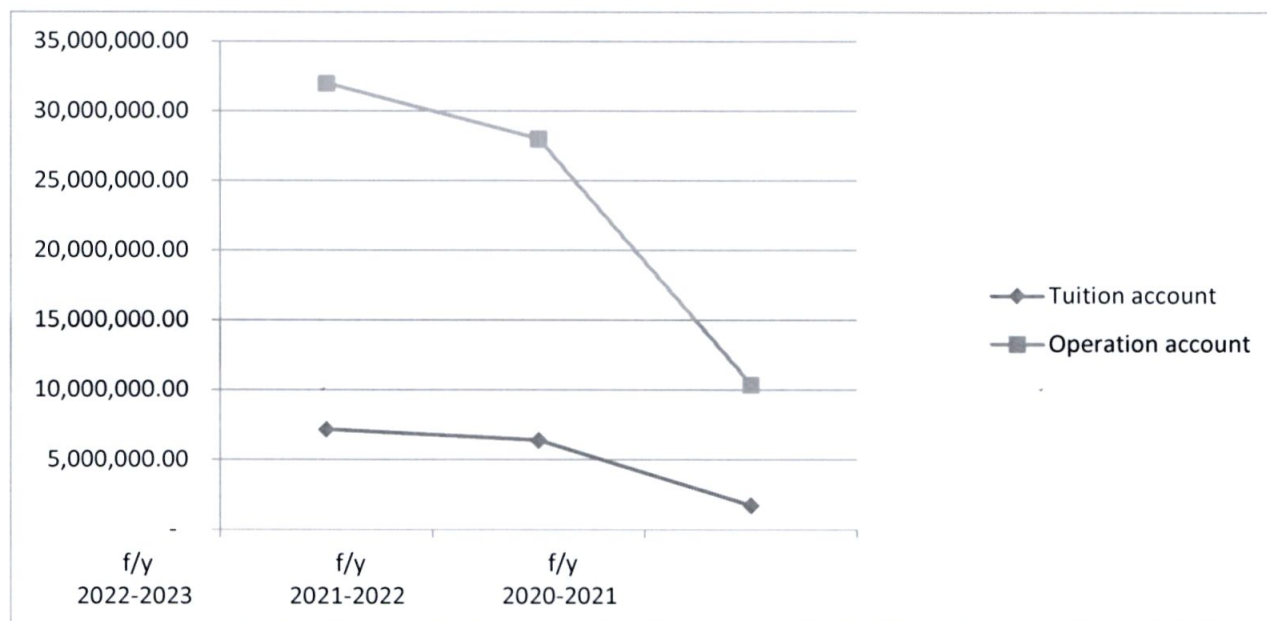
3. Summary Report of Performance of The School

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

a) Financial performance:

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

Note	Detail	f/y 2022-2023	f/y 2021-2022	f/y 2020-2021
1	Tuition account	7,172,433.00	6,389,353.00	1,709,354.00
2	Operation account	31,991,423.00	27,993,287.00	10,395,821.00
	Total	39,163,856.00	34,382,640.00	12,105,175.00
	Increase/decrease	4,781,216.00	22,277,465.00	

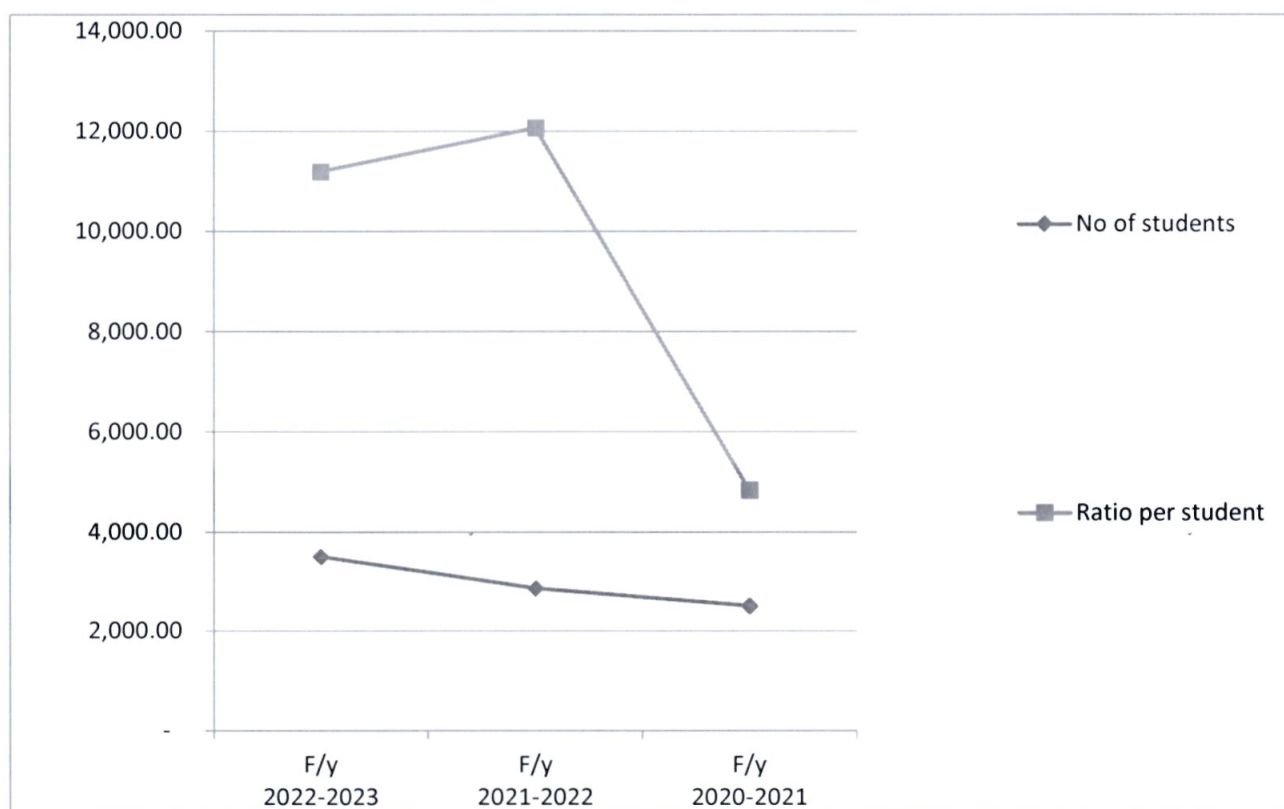


The capitation during the year 2022/23 received from the ministry of education amounted to kshs 39,163,856.00, this was a increment by kshs. 4,781,216.00. Compared to amount received in 2021/22 fy which was at kshs 34,382,641.00 .the increase was attributed to increase in students' population.

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

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
	No of students	3,500.00	2,850.00	2,500.00
	Ratio per student	11,189.67	12,064.08	4,842.07
1	Tuition account	7,172,433.00	6,389,353.00	1,709,354.00
2	Operation account	31,991,423.00	27,993,287.00	10,395,821.00
	Total	39,163,856.00	34,382,640.00	12,105,175.00
	Increase/decrease	(874.41)	7,222.01	-



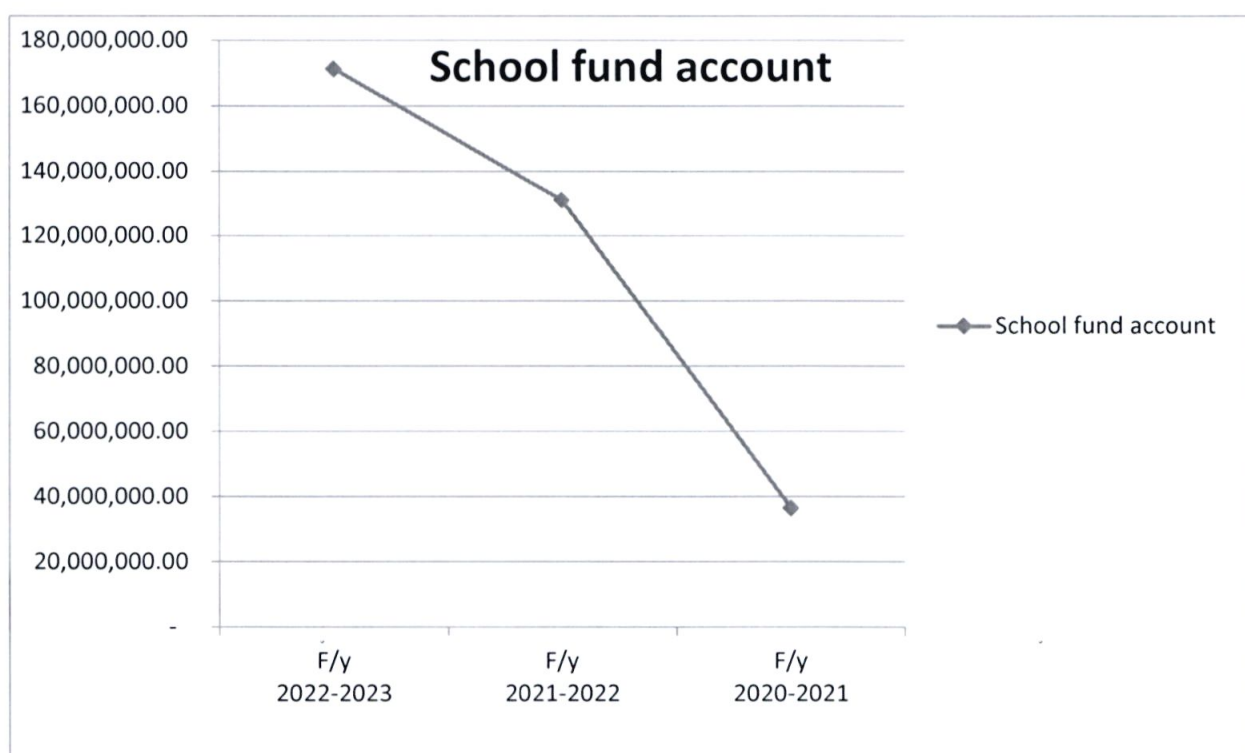
The capitation grant per student during the year 2022/23 received from the ministry of education amounted to kshs 11,189.67, this was a decrement to kshs. 874.41 compared to amount received in 2021/22 fy which was at kshs 12,064.08.

Overview of growth of other sources of income

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
3	Infrastructure account	12,673,000.00	-	-
4	School fund account	171,315,704.00	131,108,076.00	36,527,172.00
	Total	183,988,704.00	131,108,076.00	36,527,172.00
	Increase/decrease	52,880,628.00	94,580,904.00	



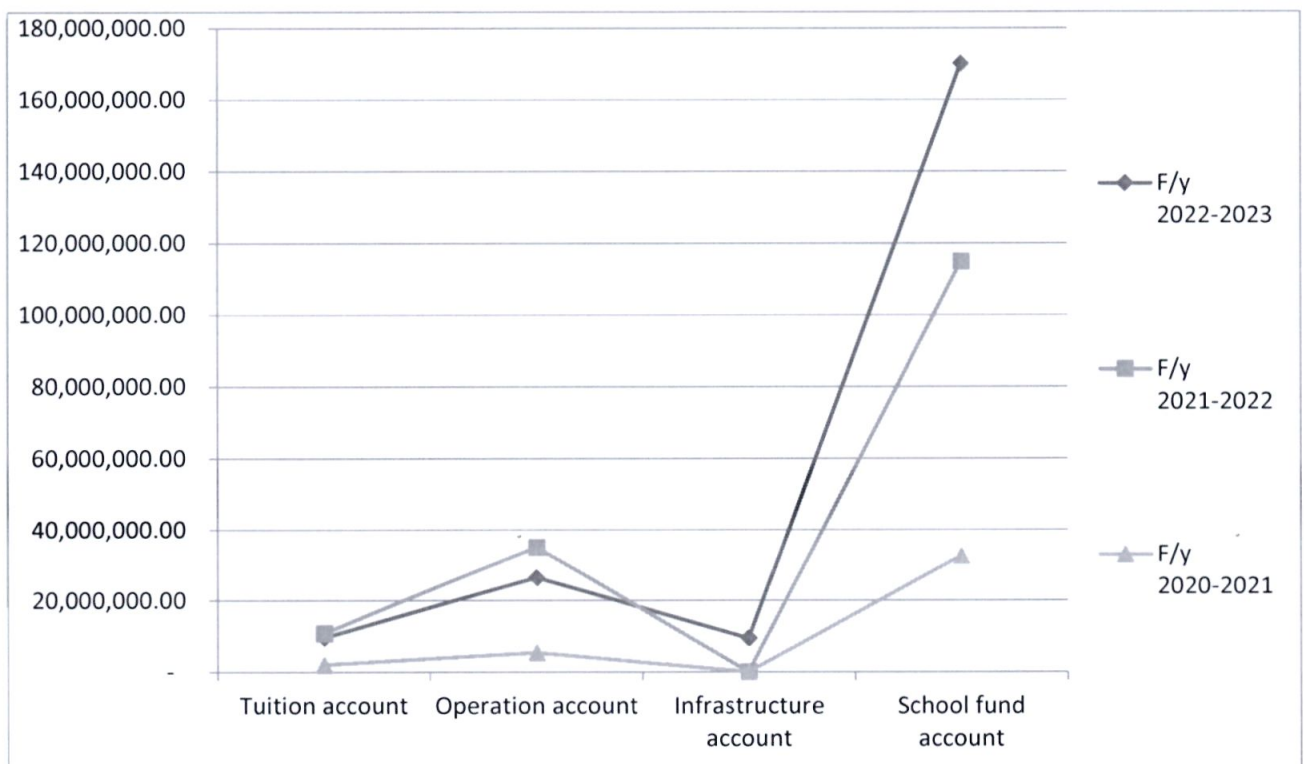
The school fund income during the year 2022/23 received from the students amounted to kshs 183,988,704.00 this was an increment by kshs. 52,880,628.00 compared to amount received in 2021/22 fy which was at kshs 131,108,076.00.00.the increase were attributed to increase in student population.

Overview of expenditure growth

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
6	Tuition account	9,567,971.00	10,778,111.00	2,018,000.00
7	Operation account	26,460,456.00	35,102,291.00	5,336,499.00
8	Infrastructure account	9,439,880.00	-	-
9	School fund account	170,022,455.00	114,842,107.00	32,633,564.00
	Total	215,490,762.00	160,722,509.00	39,988,063.00
	Increase/decrease	54,768,253.00	120,734,446.00	



The total expenditure during the year 2022/23 amounted to kshs 215.490, 762.00; this was an increment by kshs. 54,768,253.00 compared to amount spent in 2021/22 fy which was at kshs 160,722,509.00.the increase were attributed to rise in prices of some commodities and students population.

Surplus/ deficit comparison for the last three years

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
	Tuition account	(2,395,538.00)	(4,388,758.00)	(308,646.00)
	Operation account	5,530,967.00	(7,109,004.00)	5,059,322.00
	Infrastructure account	3,233,121.00	-	-
	School fund account	1,293,249.00	16,265,969.00	3,893,608.00
	Total	7,661,799.00	4,768,207.00	8,644,284.00
	Increase/decrease	2,893,592.00	(3,876,077.00)	



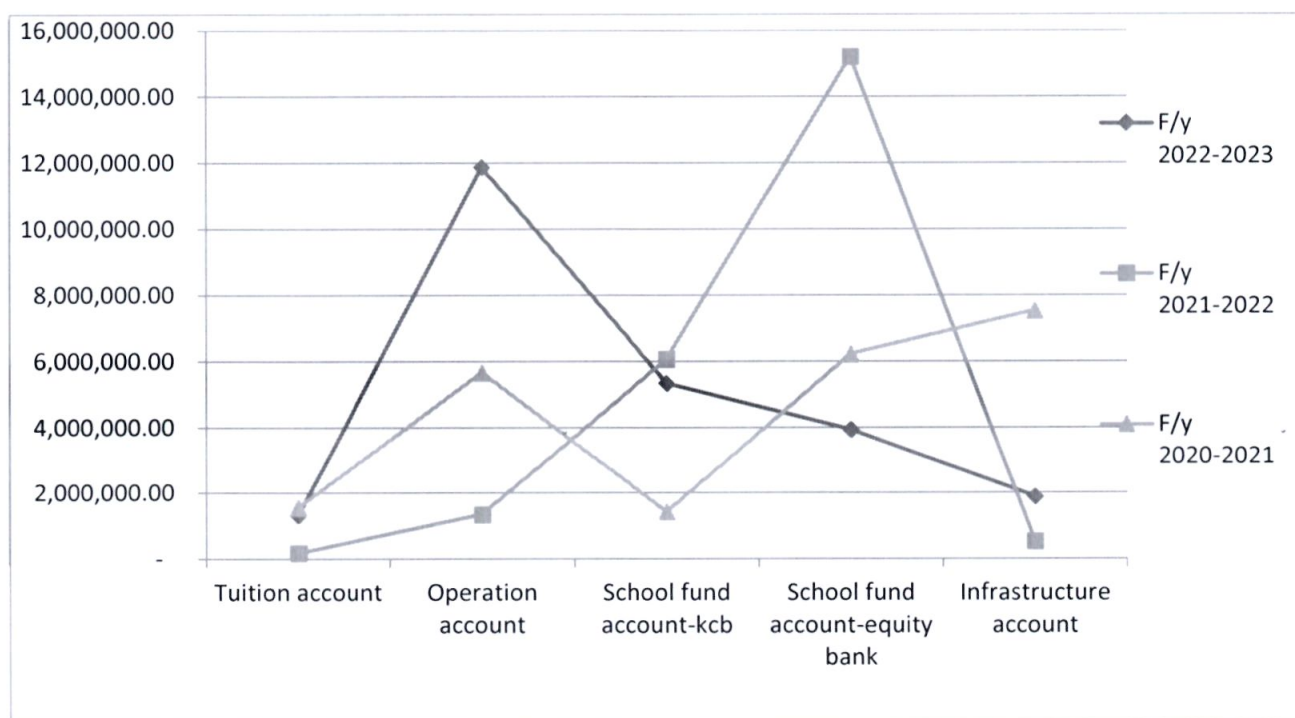
The total surplus during the year 2022/23 amounted to kshs 7,661,798.71; this was an increment by kshs. 2,893,591.21 compared to amount in 2021/22 fy which was at kshs 4,768,207.50.

bank movement over the last three years

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
10	Tuition account	1,324,647.00	182,155.00	1,558,740.00
10	Operation account	11,871,407.00	1,340,440.00	5,665,905.00
10	School fund account-kcb	5,338,710.00	6,074,936.00	1,419,119.00
10	School fund account-equity bank	3,936,815.00	15,212,795.00	6,226,936.00
10	Infrastructure account	1,876,473.00	526,953.00	7,535,935.00
	Total	24,348,052.00	23,337,279.00	22,406,635.00
	Increase/decrease	1,010,773.00	930,644.00	

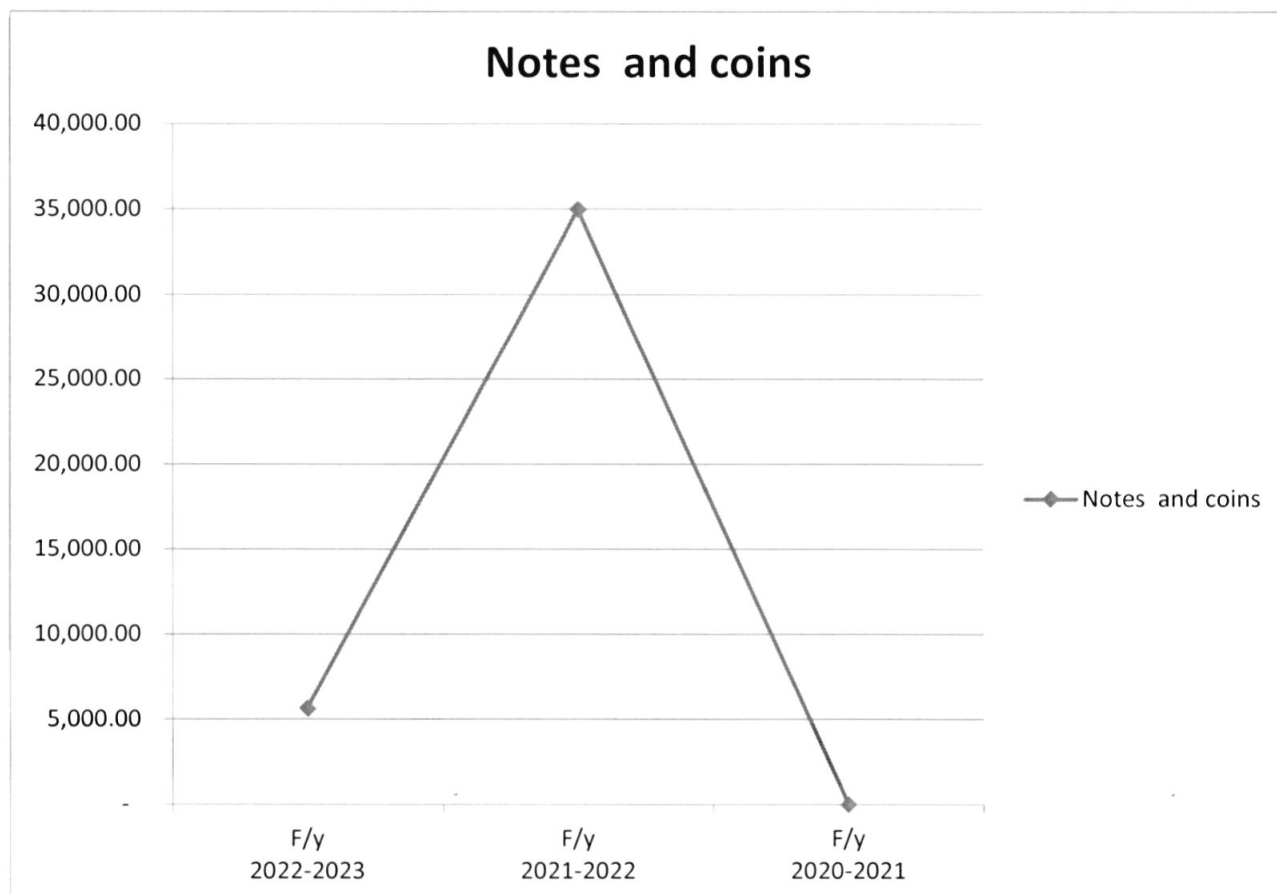


Bank balance during the year 2022/23 amounted to kshs 24,348,052, this was an increment by kshs 1,010,773 compared to amount in 2021/22 fy which was at kshs 23,337,279.

cash movement over the last three years

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
11	Notes and coins	5,640.00	34,975.00	-
	Total	5,640.00	34,975.00	-
	Increase/decrease	(29,335.00)	34,975.00	



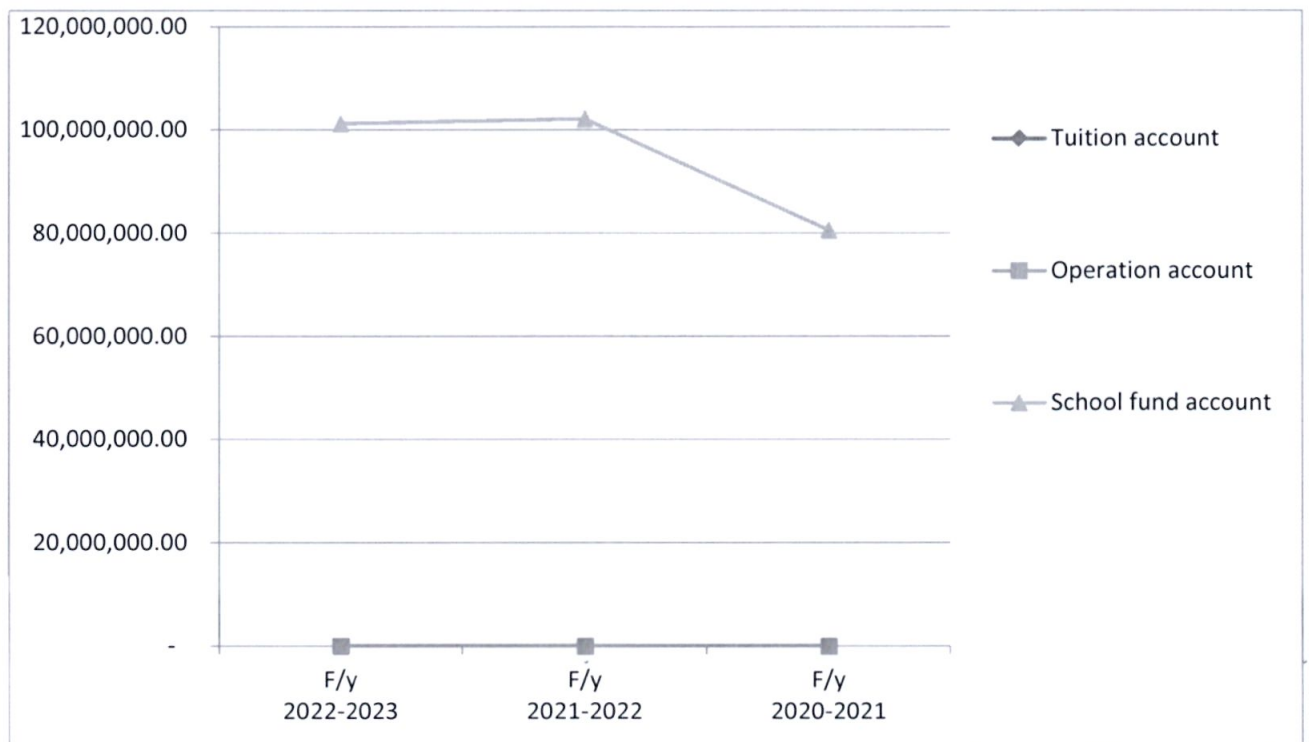
The cash balance during the year 2022/23 amounted to kshs 5,640.00, this was a decrement by kshs 29,335.00 compared to amount in 2021/22 fy which was at kshs 34,975.00.

Debtors movement over the last three years

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

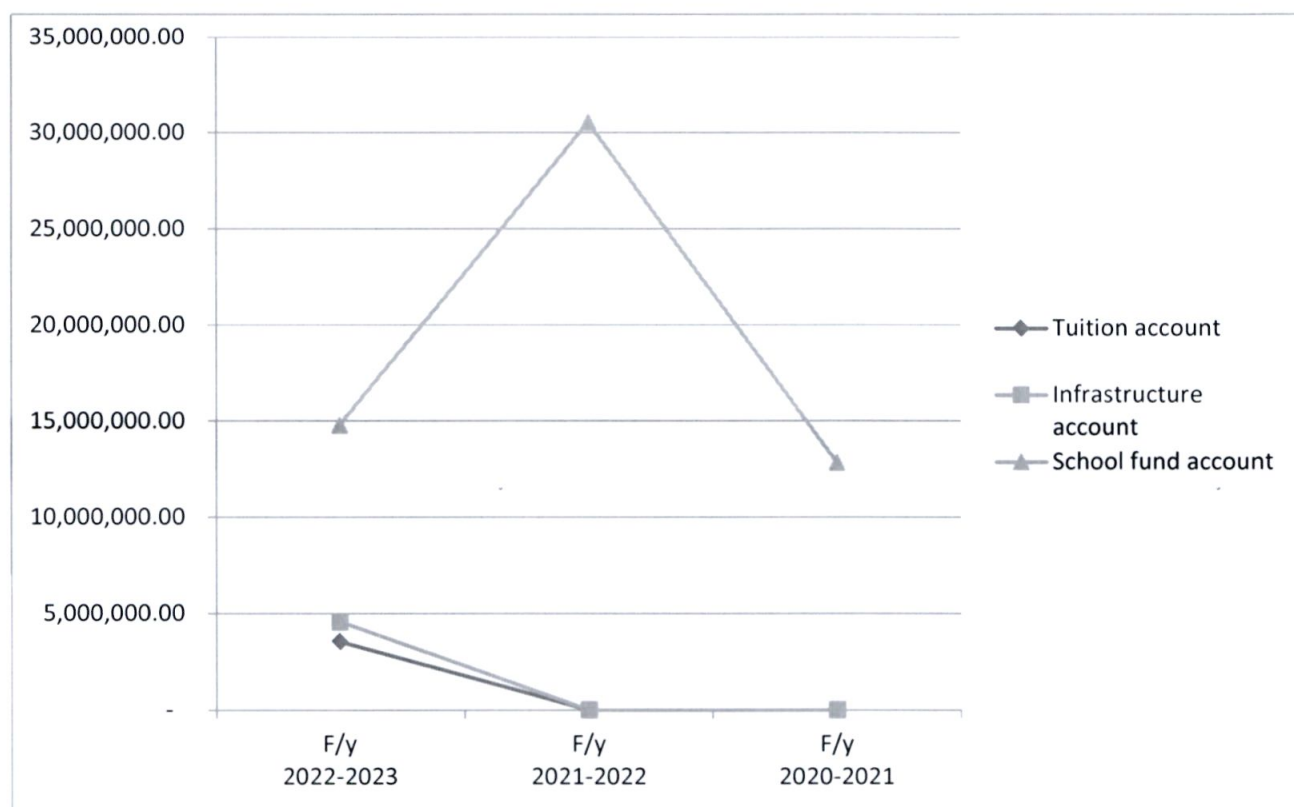
Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
13	Tuition account	-	-	-
13	Operation account	-	-	-
13	School fund account	101,154,816.00	102,119,579.00	80,611,126.00
	Total	101,154,816.00	102,119,579.00	80,611,126.00
	Increase/decrease	(964,763.00)	21,508,453.00	



The accounts receivable during the year 2022/23 amounted to kshs 101,154,816.10, this was a decrement by kshs. 964,763.00 compared to amount in 2021/22 fy which was at kshs 102,119,579.10.

Creditors movement over the last three years

Note	Detail	F/y 2022-2023	F/y 2021-2022	F/y 2020-2021
14	Tuition account	3,538,030.00	-	-
14	Operation account	-	-	-
14	Infrastructure account	4,570,000.00	-	-
14	School fund account	14,790,610.00	30,543,765.00	12,837,898.00
	Total	22,898,640.00	30,543,765.00	12,837,898.00
	Increase/decrease	(7,645,125.00)	17,705,867.00	



The accounts payable during the year 2022/23 amounted to kshs 22,898,640 this was a decrement by kshs. 7,645,124.00 compared to amount in 2021/22 fy which was at kshs 30,543,765.00 .the decrease were attributed to settlement of some pending bills.

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****a) Teacher Student ratio:**

YEAR	2020	2021	2022	2023	REMARK
Employed by TSC	64	64	84	85	
Employed by BOM	24	24	24	35	
Recruited and posted	4	0	0	1	
Transferred/retired	0	0	0	0	
Student enrolment	1,500	1,600	2,800	3500	
Student teacher ratio	1:17.04	1:23.5	1:25.9	1:29	

b) Mean score in the 2018-2022 KCSE:

YEAR	EN T	A	A-	B+	B	B-	C+	C	C-	D+	D	D	E	X	Y	MSS	M G	DEV
2018	300	0	3	6	17	24	33	49	88	48	30	2	0	0	0	5.63	C	+0.014
2019	580	0	4	19	61	77	97	124	126	49	19	3	0	0	0	6.409	C	+0.77
2020	392	0	14	61	62	87	88	56	21	3	0	0	0	0	0	8.23	B	+1.821
2022	314	2	12	33	58	55	81	42	24	7	0	0	0	0	0	7.69	B	-

c) Number of Candidates in the 2019-2023 KCSE:

YEAR	ENT
2019	580
2020	392
2021	459
2022	314
2023	517

d) Capacity of the school:

Facility	Number of facility	Student population	Ratio	Comment
Laboratory	6	2800	1:467	Inadequate
Class	41	2800	1:68	Inadequate
Locker	2800	2800	1:1	Adequate
Chair	2800	2800	1:1	Adequate
Dining Hall	1	2800	1:2800	Inadequate
Computer Lab	1	300	1:300	Inadequate
toilets	60	2800	1:47	Inadequate
Water points	50	2800	1:56	Adequate

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

b) 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).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
16 classrooms	MIF/Parents	completed	35,000,000.00	9,439,880.00	30 th June 2023



.....
School Principal

4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.



.....
Name: DR. WILLIAM OUKHARA

Designation: Chairman, School Board of Management

Date: 26/7/2024



.....
Name: JOSE NYAKERARU

Designation: School Principal & Secretary to Board of Management

Date: 26/7/2024



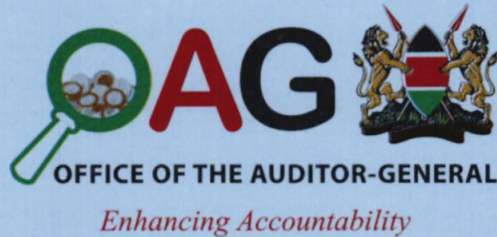
.....
Name: ROBERT OBIRI

Designation: Bursar/ Finance Officer

Date: 26/7/2024

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 SIRONGA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYAMIRA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Sironga Girls' High School – Nyamira County set out on Pages 1 to 25, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Sironga Girls' High School - Nyamira County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Presentation and Disclosure of the Annual Report and the Financial Statements

Review of the annual reports and financial statements revealed that Note 19 to the financial statements reflects stock/inventory balance of Kshs.2,979,430. However, the stock/inventory balance has not been supported by a stock take report and store ledger cards as required. In addition, Annex 2 to the financial statements reflects an asset balance of Kshs.169,391,836 which include and, building and structures, motor vehicles, office equipment, furniture and fittings, and other machinery and equipment. However, the asset register kept by the institution did not indicate the value attached to each class of asset. The asset register also does not indicate the parcel land and management has not carried out a valuation of the institution's assets.

In the circumstances, the accuracy and completeness of disclosure and presentation of the annual report and financial statements could not be confirmed.

2. Unsupported Receipts from Parents' Contributions

The statement of receipts and payments reflects School fund income from parents' contributions totalling Kshs.171,315,704 and as disclosed in Note 4 to the financial statements. Included in this income is Kshs.124,629,517 in respect of fees on boarding equipment and stores that has not been supported by a ledger.

In the circumstances, the accuracy of the receipts from parents' contributions totalling Kshs.171,315,704 could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.24,353,692 as disclosed in Note 10 to the financial statements. Included in this balance is Kshs.9,275,525 held in two (2) school fund bank accounts which was not supported by bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.24,353,692 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects receivables balance of Kshs.101,154,816. Included in this balance is Kshs.85,564,816 in respect of fees arrears outstanding for the previous year and prior periods of over three (3) years. However, the supporting schedules, detailed aging analysis and issued invoices in support of outstanding fees.

Management has not demonstrated any effort made to recover the long outstanding receivables.

In the circumstances, the accuracy, fair valuation and recoverability of accounts receivables balance of Kshs.101,154,816 could not be confirmed

5. Unsupported and Long Outstanding Accounts Payables Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.22,898,640 and as disclosed in Note 14 to the financial statements. Included in this balance is Kshs.1,876,107 in respect of prepaid fees which was not supported by a detailed listing and Kshs.21,022,533 in respect of trade creditors whose documentation including local purchase orders (LPOs), invoices and delivery notes was not provided. In addition, the trade creditors balance includes Kshs.15,253,516 in respect of creditors for the previous year and prior periods of over three (3) years. Further, Annex 1 on analysis of pending accounts payable reflects a balance of Kshs.12,006,491 resulting to unexplained variance of Kshs.10,892,149. The disclosure of pending accounts payable omits critical details including local purchase orders, supplier's invoices and delivery notes.

In the circumstances, the accuracy, validity and completeness of accounts payable balance of Kshs.22,898,640 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted receipts and actual receipts on comparable basis of Kshs.306,016,000 and

Kshs.223,152,561 respectively resulting to an under-funding of Kshs.82,863,439 or 27% of the budget. However, the School spent Kshs.215,490,762 against actual receipts of Kshs.223,152,561 resulting to an under-expenditure of Kshs.7,661,799 or approximately 3%.

The under-funding and under expenditure affected the planned activities and may have negatively constrained 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 judgement, 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 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements to the Auditor-General

The financial statements were submitted on 12 March, 2024, which was six (6) months after the due date. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

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

2. Irregular Constitution and Remuneration of Board Members

Review of records on BOM revealed that four (4) meetings were held in the year but which was not based on any annual work plan while the board members were paid sitting allowances at the rate of Kshs.20,000 per member per sitting as per a resolution of the Board. However, the board resolution was not forwarded to the Cabinet Secretary for approval contrary to Section 63 of the Basic Education Act, 2013 on remuneration of the members of the Board of management which provides that the members of the Board of Management shall be paid such allowances as the Cabinet Secretary may provide by regulations upon the advice of the Salaries and Remuneration Commission. In addition,

Board had two (2) members representing the student council instead of one (1) contrary to Section 56 (1) (g) of the Act which provides that the Board of Management established shall consist of the members appointed by the County Education Board including a representative of the students' council who shall be an ex officio member.

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

3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.170,022,455 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.2,936,820 transferred to Kenya Secondary School Heads Association (KESSHA) which is a welfare organization that draws her membership exclusively from the School Principals, at the County and Sub-County levels. However, the authority upon which these payments were made was not provided.

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

4. Delayed and Unauthorized Implementation of Construction of Multi-Purpose Hall

The institution received Kshs.5,000,000 on 23 June, 2023 that was credited into the operations bank account maintained in a local bank and was meant for the construction of multi-purpose lecture hall. However, Management transferred only Kshs.3,881,729 to the infrastructure bank account on 14 September, 2023 occasioning a delay of sixty-eight (68) days. The construction of the project had been awarded to a local construction company at a contract price of Kshs.10,060,400 and the project was to be completed on 03 July, 2022. However, approval documents from the Regional Director of education, acknowledgement of receipt of the infrastructure funds through the County Director of Education, signed contract agreements, appointment letters of tender opening, evaluation, inspection and acceptance committees, tender opening register, notification of a ward, notification to unsuccessful bidders, acceptance letter, signed professional opinion, monthly progress reports and inspection and acceptance committee reports and certificate were not provided for review.

In the circumstances, the proper management of implementation of the project could not be confirmed and Management was in breach of Ministry guidelines.

3. Lack of Audit Committee

During the year under review, the School had not constituted an audit committee required by Section 61(2)(d) of the Basic Education Act, 2013 which provides that the board of management shall establish the committees among them the audit committee.

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 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Unsupported Fees Paid in Kind

Review of records and information available indicated that parents at times pay school fees in kind upon which the school fee receipt is issued based on the value of items supplied. However, during the year under review the school did not maintain a register of school fees paid in kind.

In the circumstances, the effectiveness and accountability of fee payment in kind could not be confirmed.

2. Poor Management of Text Books

Examination of store records provided by the School Management revealed 10,392 copies of assorted literature and fasihi set books from the Ministry of Education during the year under review. However, the institution did not maintain an inventory of text books held to confirm whether the institution attained the 1:1 student to text book ratio. In addition, the inventory of text books was not disclosed in the financial statements.

In the circumstances, there is no control measures put in place by Management to prevent loss or damage of books.

3. Poor Management of Scholarships and Bursaries

Records indicate that the institution received scholarships and bursaries from NGCDF and other donors to support needy students during the year under review. However, the institution did not maintain a register of scholarship and bursaries received during the year.

In the circumstances, the accountability of scholarships and bursaries is doubtful.

4. Lack of IT Policy and Disaster Recovery Plan

It was noted that the institution has not yet developed an IT Policy, Data Recovery Plan (DRP) and IT security policy which are vital ineffective and efficient management of the entity's IT resources.

Further, the institution does not have an IT steering committee, which is important in performing the oversight function and formulation of policies to ensure that IT department functions are properly in place to assist in the achievement of institution objectives in an efficient, economic and effective manner.

In addition, the institution acquired a JBS accounting package for management system for the institutions from M/s Software for schools Kenya Limited at a contract sum of Kshs.350,000 and the payment was made on 25 February, 2021 vide PV NO.293. The ERP included ten (10) modules namely administration, student billing and receipting, expenditure management, payroll processing, student pocket money management, debtors & creditors management. However, as at time of audit on 3 June, 2024, only the student billing and receipting module was in use and also the institution had not signed a service level agreement with the vendor.

In the circumstance, the institution may not be able to continue with normal services in case of a disaster and may not have received value for money due to delayed use of the IT system

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

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal control 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 control components does not reduce to a relatively low level the risk that misstatements

caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the school to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

23 January, 2025

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	7,172,433	6,389,353
Government grants for operations	2	31,991,423	27,993,287
Government Grants for infrastructure	3	12,673,000	-
School fund income- parents' contributions	4	171,315,704	76,614,445
Miscellaneous incomes	5	-	54,493,631
Total Receipts		223,152,561	165,490,716
Payments			
Tuition	6	9,567,971	10,778,111
Operations	7	26,460,456	35,102,291
Infrastructure	8	9,439,880	-
Boarding and school fund	9	170,022,455	114,842,107
Total Payments		215,490,762	160,722,509
Surplus/Deficit		7,661,799	4,768,207

The school financial statements were approved on 26/7 2024 and signed by:

.....
 Name: DR. WILLIAM ONYARA
 Chair BOM

.....
 Name: JANE NYOBERAPO
 School Principal/ Secretary to BOM

.....
 Name: ROBERT OBIKI
 Bursar/ Finance Officer

Date: 26/7/2024

Date: 26/7/2024

Date: 26/7/2024

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	24,348,052	23,337,279
Cash balances	11	5,640	34,975
Short term investments	12	-	-
Total cash and cash equivalent		<u>24,353,692</u>	<u>23,372,254</u>
Account's receivables	13	101,154,816	102,119,579
Total financial assets		125,508,508	125,491,833
Financial liabilities			
Accounts payables	14	22,898,640	30,543,765
Net financial assets		102,609,868	94,948,068
Represented by			
Accumulated fund b/fwd	15	94,948,069	90,179,863
Surplus/deficit for the year		7,661,799	4,768,206
Net financial position		102,609,868	94,948,069
			-

The school's financial statements were approved on 26/7/2024 2024 and signed by:

.....
 Name: DR. WILLIAM ONG'EN
 Chair BOM
 Date: 26/7/2024

.....
 Name: JANE MUKENDO
 School Principal/ Secretary to BOM
 Date: 26/7/2024

.....
 Name: ROBERT OBIRI
 Bursar/ Finance Officer
 Date: 26/7/2024

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****8. Statement of Cash Flows for the Year Ended 30th June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		7,172,433	6,389,353
Government grants for operations		31,991,423	27,993,287
Government grants for infrastructure		12,673,000	-
School fund income- parents contributions/ fees		171,315,704	76,614,445
Other income			54,493,631
Total receipts		223,152,561	165,490,716
Payments			
Cash outflows for tuition		9,567,971	10,778,111
Cash outflows for operations		26,460,456	35,102,291
Cash outflows Boarding/lunch and school fund payments		170,022,455	114,842,107
Cash outflows for Infrastructure		9,439,880	-
Total payments		215,490,762	160,722,509
Cash flow from operating activities before working capital adjustments		7,661,799	4,768,207
Add/less decrease /increase in receivables		964,763	(21,508,453)
Add/less decrease /increase in payables		(7,645,125)	17,705,867
Net cash inflow/outflow from operating activities		981,437	965,621
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-

SIRONGA GIRLS HIGH SCHOOL


Annual Report and Financial Statements For the year ended 30th June 2023


Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		981,436	965,621
Cash and cash equivalent at beginning of the FY		23,372,258	22,406,637
Cash and cash equivalent at end of the FY		24,353,694	23,372,258

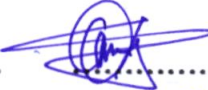
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

The school's financial statements were approved on 26/7/2024 2024 and signed by:


.....
Name: DR. WILIAM MUCIBIRA
Chair BOM
Date: 26/7/2024


.....
Name: JANE MAKENZU
School Principal/ Secretary to BOM
Date: 26/7/2024


.....
Name: ROBERT OBIRI
Bursar/ Finance Officer
Date: 26/7/2024

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Reference Materials	450,000.00	-	450,000.00	358,621.66	91,378	80%
Exercise Books	3,200,000.00	-	3,200,000.00	2,151,729.98	1,048,270	67%
Laboratory Equipment	3,280,500.00	-	3,280,500.00	3,191,732.80	88,767	97%
Internal Exams	1,550,000.00	-	1,550,000.00	717,243.33	832,757	46%
Teaching / Learning Materials	800,000.00	-	800,000.00	717,243.33	82,757	90%
chalk	120,000.00	-	120,000.00	35,862.15	84,138	30%
Sub-total	9,400,500	-	9,400,500	7,172,433	2,228,067	76%
(2) Capitation Grant on Operations						
Personnel Emoluments	6,700,500.00	-	6,700,500.00	6,227,648.41	472,852	93%
Repairs And Maintenance	11,000,000.00	-	11,000,000.00	10,307,000.00	693,000	94%
Local Transport / Travelling	2,100,000.00	-	2,100,000.00	1,660,705.54	439,294	79%
Electricity And Water	3,400,000.00	-	3,400,000.00	3,113,823.68	286,176	92%
Medical	550,000.00	-	550,000.00	512,000.00	38,000	93%
Administration Costs	9,200,000.00	-	9,200,000.00	8,718,708.83	481,291	95%
Activity	1,545,000.00	-	1,545,000.00	1,451,537.00	93,463	94%
Gratuity	-	-	-	-	-	-
Sub-total	34,495,500	-	34,495,500	31,991,423	2,504,077	93%
3) FDSE for infrastructure						
Maintenance	-	-	-	7,673,000.00	-	#DIV/0!

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=c-d	e-d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
&Improvement MoE					7,673,000	
Transition Infrastructure Grants	-	-	-	5,000,000.00	- 5,000,000	#DIV/0!
Economic Stimulus Programs	-	-	-	-		#DIV/0!
Administration Block	-	-	-	-		#DIV/0!
Sub-total	-	-	-	12,673,000	- 12,673,000	#DIV/0!
(4) Fees Charged on Parents						
Personnel Emoluments	14,000,000.00	-	14,000,000.00	10,388,189.00	3,611,811	74%
Maintenance improvement	35,000,000.00	-	35,000,000.00	12,308,096.00	22,691,904	35%
Repairs And Maintenance	15,500,000.00	-	15,500,000.00	3,363,979.00	12,136,021	22%
Local Transport / Travelling	7,200,000.00	-	7,200,000.00	2,794,399.00	4,405,601	39%
Electricity And Water	11,420,000.00	-	11,420,000.00	10,662,222.00	757,778	93%
Medical	-	-	-	-	-	#DIV/0!
Administration Costs	35,000,000.00	-	35,000,000.00	5,098,845.00	29,901,155	15%
Activity	8,000,000.00	-	8,000,000.00	2,070,457.00	5,929,543	26%
SMASSE	-	-	-	-	-	#DIV/0!
Fee On Boarding Equipment and Stores	136,000,000.00	-	136,000,000.00	124,629,517.00	11,370,483	92%
Sub-total	262,120,000	-	262,120,000	171,315,704	90,804,296	65%
5) Miscellenous Income						
Loans / Borrowing	-	-	-	-		#DIV/0!
Rent income	-	-	-	-		#DIV/0!
Income From	-	-	-	-		#DIV/0!

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=c-d	e-d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Farming Activities						
Insurance Compensation	-	-	-	-		#DIV/0!
Income From Posho Mill	-	-	-	-		#DIV/0!
Income From Bus Hire	-	-	-	-		#DIV/0!
Fee For Hire of Ground and Equipment	-	-	-	-		#DIV/0!
Interest Income	-	-	-	-		#DIV/0!
Income From Any Other Investment	-	-	-	-		#DIV/0!
Total Income	306,016,000		306,016,000	223,152,561	82,863,439	73%
(6) Expenditure For Tuition						
Textbooks	-	-	-	-		#DIV/0!
Reference Materials	450,000.00	-	450,000.00	301,437.10	148,563	67%
Exercise Books	3,200,000.00	-	3,200,000.00	3,346,652.00	-	105%
Laboratory Equipment	3,280,500.00	-	3,280,500.00	3,682,790.19	-	112%
Internal Exams	1,550,000.00	-	1,550,000.00	1,602,874.20	402,290	103%
Teaching / Learning Materials	800,000.00	-	800,000.00	602,874.00	52,874	75%
Chalks	120,000.00	-	120,000.00	30,143.71	89,856	25%
Exams And Assessment	-	-	-	-	-	#DIV/0!
Teachers Guides	-	-	-	-	-	#DIV/0!
Administration Costs	-	-	-	-	-	#DIV/0!
Bank Charges	-	-	-	1,200.00	-	#DIV/0!
Sub-total	9,400,500	-	9,400,500	9,567,971	1,200	102%
(7) Expenditure For Operations					167,471	

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Personnel Emoluments	6,700,500.00	-	6,700,500.00	4,601,100.00	2,099,400	69%
Repairs, Maintenance & Improvements	-	-	-	15,080,440.00	- 15,080,440	#DIV/0!
Local Transport / Travelling	2,100,000.00	-	2,100,000.00	134,231.00	1,965,769	6%
Electricity, Water and Conservancy	3,400,000.00	-	3,400,000.00	2,376,979.00	1,023,021	70%
Medical	550,000.00	-	550,000.00	51,232.00	498,768	9%
Administration Costs	9,200,000.00	-	9,200,000.00	3,995,094.00	5,204,906	43%
Activity Expenses	1,545,000.00	-	1,545,000.00	214,300.00	1,330,700	14%
SMASSE	-	-	-	-	-	#DIV/0!
Bank Charges	-	-	-	7,080.00	- 7,080	#DIV/0!
Sub-total	23,495,500	-	23,495,500	26,460,456	- 2,964,956	113%
(8) Expenditure For infrastructure						
Construction of classrooms	11,000,000.00	-	11,000,000.00	9,439,880.00	1,560,120	86%
Construction of LAB	-	-	-	-		#DIV/0!
Construction of DORMS	-	-	-	-		#DIV/0!
Purchase of furniture	-	-	-	-		#DIV/0!
Purchase of equipment	-	-	-	-		#DIV/0!
Purchase of machinery	-	-	-	-		#DIV/0!
Sub-total	11,000,000	-	11,000,000	9,439,880	1,560,120	86%
(9) Expenditure For school fund/lunch/boardin						

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Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=c-d	e-d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
g						
Personnel Emoluments	14,000,000.00	-	14,000,000.00	15,176,486.00	-	108%
Repairs, Maintenance and Improvements	15,500,000.00	-	15,500,000.00	12,329,804.00	1,176,486	80%
Local Transport / Travelling	7,200,000.00	-	7,200,000.00	6,659,200.00	3,170,196	92%
Electricity, Water and Conservancy	11,420,000.00	-	11,420,000.00	8,088,004.00	540,800	71%
Medical Expenses	-	-	-	-	35,000,000	#DIV/0!
Administration Costs	35,000,000.00	-	35,000,000.00	36,961,304.00	-	106%
Activity	8,000,000.00	-	8,000,000.00	8,379,760.00	1,961,304	105%
Gratuity	-	-	-	-	379,760	#DIV/0!
Lunch Programme	-	-	-	-	-	#DIV/0!
Boarding Equipment and Stores	-	-	-	-	-	#DIV/0!
Expenditure For Income Generating Activity	136,000,000.00	-	136,000,000.00	82,426,217.00	53,573,783	61%
Insurance Costs	-	-	-	-	-	#DIV/0!
Other Expenses On Investments	-	-	-	-	-	#DIV/0!
Rent Expenses	-	-	-	-	-	#DIV/0!
Bank Charges	-	-	-	1,680.00	1,680	#DIV/0!
Loan Interest Repayment	-	-	-	-	-	#DIV/0!
Loan Principal Repayment	-	-	-	-	-	#DIV/0!
Acquisition Of Assets	-	-	-	-	-	#DIV/0!
Sub-total	262,120,000	-	262,120,000	170,022,455	92,097,545	65%
Totals	306,016,000	-	306,016,000	215,490,762	90,525,238	70%

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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

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

1. All expenditure accounts having less than 90% underutilization are attributed by low level of activities carried out as per outlined budget plan as much of the
2. All expenditure accounts having more than 100% utilization are attributed by rise in price level of commodities which was not as per outlined budget plan

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in

value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	358,622	319,467
Exercise books	2,151,730	1,916,806
Laboratory equipment	3,191,733	2,843,262
Internal exams	717,243	638,935
Teaching / learning materials	717,243	638,935
Chalks	35,862	31,947
Exams and assessment	-	-
Teachers guides	-	-
Total	7,172,433	6,389,353

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	6,227,648	5,887,736
Repairs And Maintenance	10,307,000	8,367,500
Local Transport / Travelling	1,660,706	1,570,063
Electricity And Water	3,113,824	2,943,868
Medical	512,000	-
Administration Costs	8,718,709	8,242,830
Activity	1,451,537	981,289
Other Vote Heads (specify)*	-	-
Total	31,991,423	27,993,287

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	7,673,000	-

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transition infrastructure grants	5,000,000	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	12,673,000	-

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	10,388,189	20,171,642
Maintenance improvement	12,308,096	-
Repairs and maintenance	3,363,979	14,796,540
Local transport / travelling	2,794,399	4,761,347
Electricity and water	10,662,222	14,707,367
Medical	-	-
Administration costs	5,098,845	20,246,510
Activity	2,070,457	1,931,039
Fee on Boarding Equipment and Stores	124,629,517	-
Total	171,315,704	76,614,445

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	52107631
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*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

MIF	-	2,386,000
Total	-	54,493,631

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

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

Notes to the Financial Statements (continued)**6 Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	301,437	388,098
Exercise books	3,346,652	3,948,041
Laboratory equipment	3,682,790	4,846,798
Internal exams	1,602,874	776,197
Teaching / learning materials	602,874	776,197
Chalks	30,144	38,810
Bank Charges	1,200	3,970
Total	9,567,971	10,778,111

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	4,601,100	8,978,980
Service Gratuity	-	-
Administration Cost	3,995,094	5,163,995
Repairs and maintenance & improvements	15,080,440	2,386,000
Local transport / travelling	134,231	4,489,490
Electricity and water	2,376,979	13,940
Medical	51,232	12,570,571
Activity Expenses	214,300	1,496,496
Bank Charges	7,080	2,820
Total	26,460,456	35,102,291

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	9,439,880	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Total	9,439,880	-

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	15,176,486	3,801,736
Service Gratuity	-	-
Repairs and maintenance & Improvements	12,329,804	12,836,210
Local transport / travelling	6,659,200	4,878,339
Electricity and water	8,088,004	5,116,789
Medical Expenses	-	-
Administration costs	36,961,304	19,318,487
Lunch Programme	-	-
Bank Charges	1,680	6,420
Maintenance & Improvement fund	-	17,600,651
Fee on Boarding Equipment and Stores	82,426,217	50,426,135
Activity Expenses	8,379,760	857,340
Total	170,022,455	114,842,107

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes to the Financial Statements (continued)**10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account-Equity Bank	Active	0520298307359	1,324,647	182,150
Operations Account-Equity Bank	Active	0520298302045	11,871,407	1,340,440
School Fund Account/Boarding-KCB	Active	1107016614	5,338,710	6,074,930
School Fund Account/Boarding-Equity Bank	Active	0520294689379	3,936,815	15,212,790
Savings Account			-	
Parent Association Development Account			-	
Income generating activities Account			-	
Infrastructural Account-Equity Bank	Active	0520262902305	1,876,473	526,950
Total			24,348,052	23,337,270

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	5,640	34,975
Total	5,640	34,975

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Notes to the Financial Statements (continued)****13 Accounts Receivable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	101,154,816	102,119,579
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	101,154,816	102,119,579

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-22	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	15,690,000	16%	21,508,453	21%
Between 1- 2 years	14,387,166	14%	16,716,887	16%
Between 2-3 years	13,703,051	14%	27,227,377	27%
Over 3 years	57,374,599	57%	36,666,862	36%
Total (should tie to note 13 a)	101,154,816	100%	102,119,579	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	21,022,533	28,667,658
Prepaid Fees	1,876,107	1,876,107
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	22,898,640	30,543,765

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		Insert Comparative FY	
	Kshs		Kshs	
	FY 2022/23	% of the total	FY 2021/22	% of the total
Less than 1 year	7,645,124	33%	17,705,867	58%
Between 1- 2 years	2,415,618	11%	1,515,840	5%
Between 2-3 years	1,515,840	7%	5,003,800	16%
Over 3 years	11,322,058	49%	6,318,258	21%
Total (should tie to note 14)	22,898,640	100%	30,543,765	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	23,337,279	22,406,635
Cash Balances	34,975	-
Short Term Investments	-	-
Receivables	102,119,579	80,611,126
Payables	-	12,837,898
Total	94,948,069	90,179,863

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Other important disclosure notes**

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	1000	400,000	400,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		400,000	400,000

18 Borrowings

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

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Other important disclosure notes****19 Stock/ Inventory**

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	1,376,960	950,410
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	1,602,470	1,610,490
Total	2,979,430	2,560,900

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

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****20 Progress On Follow Up Of Auditor Recommendations**

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1.1	Late submission of financial statement	The financial statement has been amended and ready for submission	Resolved	
4.1.2	Presentation of Financial Statements	The errors and omission have been amended	Resolved	
4.1.3	In accuracies in Financial Statements.	The errors and omission have been amended	Resolved	
4.2.2	Unsupported School Fund- Other Receipts	reconciled the ledger balances and made adjustment in the financial statements	Resolved	
4.2.1	Misstatement of Parents Contribution/Fees-School Fund Account	The management has reconciled the ledger balances and made adjustment in the financial statements	Resolved	
4.2.2	The fee charged included a development levy of Kshs 10,000 per, no response was received from the Ministry.	The request letter was sent to the Ministry of education for approval- see request letter-annex	Resolved	
4.3.1	Misstatement of Boarding and School Fund Expenditure	The management noted the inaccuracies in the expenditure records and adjusted the financial statements and provided a ledger to support the amended	Resolved	
4.3.2	Misstatement of Infrastructure Expenditure	The management noted the inaccuracies in the expenditure	Resolved	

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		records and adjusted the financial statements		
4.3.3	Misstatement of Operation Expenditure	expenditure records and adjusted the financial statements and provided a ledger to support the amended	Resolved	
4.4.1	Unsupported Cash and Cash Equivalent	bank reconciliation statements for cash and cash equivalent balance of Kshs 24,348,051.95 as at 30 June 2022. which in turn includes Kshs 5,338,709.81 held in school fund account at Kenya Commercial Bank and Kshs 3,936,815.28 in school fund account at equity bank account is attached	Resolved	
4.4.2	Unreconciled Accounts Receivable	The management has attached student list with fee arrears that was available	Resolved	
4.4.3	Unsupported Inventory Balances	institution under took inventory stock take which did not have value attached to the Items	Resolved	
4.5.1	Unsupported Accounts Payables	The management noted the omission of list of prepayment and has attached the student list to support prepaid fees of Kshs 1,876,107-See prepaid fees listing-Annex 7.	Resolved	

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.6	The institution did not indicate the value attached to each class of asset.	The asset register kept by the institution. amendment was done to reconcile the two -see financial statement annex 1 in IPSAS and see fixed asset register -Appendix 12	Resolved	
4.7	Lack of tender documents for Construction of Classrooms	The management has attached all tender documents that were not availed during audit exercise.	Resolved	
4.8	Lack of tender documents for Construction of multi-purpose hall	The management has attached all tender documents that were not availed during audit exercise.	Resolved	
4.9	Non-competitive Procurement of Goods and Services	Institution has provided for support payments with quotation, invoices and delivery note which are available within the office and The annual procurement plan was available within the school. See attached copy of annual procurement plan	Resolved	
4.10	The register of scholarship and bursaries not available	The management noted a register of scholarship and bursaries received was not availed during audit exercise. The register of scholarship and bursaries received was available within the school. See attached a register of scholarship and bursaries received	Resolved	

SIRONGA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.11	Lack of IT Policy and Disaster Recovery Plan	The management will develop IT policy and data recovery plan in accordance with recommendations	Not resolved	3 months
4.12	The institution did not maintain an inventory of books.	The management has bought inventory book to start recording of books	Resolved	
4.13	Non Compliance with Guidelines in the Management of Capitation Grants	Some birth certificate of students and ID cards of their parents were not matching, therefore there were some difficulties in updating them in NEMIS record. However management will make a follow-up to ensure parents make rectification on the birth and ID cards.	Resolved	
4.14	Composition and Remuneration of Board Members	The management will forward the minutes to the Ministry of Education	Resolved	



Sign and Date
Principal

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of goods or services	Original amount	Date contracted	Amount paid to-date	Outstanding balance 2022/23	Outstanding balance 2021/22	Comments
	A	B	C	D=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
Sub-total						
Supply of goods						
1. Vintage Publications	81,400.00		0	81,400.00	0	
2. Margaret Nyanduko	706,500.00		0	706,500.00	0	
3. Somaroo Investments	289,000.00		0	289,000.00	0	
4. Humphrey Roukes Omoro	80,800.00		0	80,800.00	0	
5. Gerald Nyakundi	975,000.00		0	975,000.00	0	
6. Centre Investments Ltd	1,434,200.00		0	1,434,200.00	0	
7. Chrisjay	88,500.00		0	88,500.00	0	
8. Catherine Obwoye	140,700.00		0	140,700.00	0	

SIRONGA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Supplier of goods or services	Original amount	Date contracted	Amount paid to-date	Outstanding balance 2022/23	Outstanding balance 2021/22	Comments
9. City Hill Enterprises	285,000.00		0	285,000.00	0	
10. Coreo Enterprises	600,000.00		0	600,000.00	0	
11. Kisii Uniform Centre	171,000.00		0	171,000.00	0	
12. Sabina Mosata	660,000.00		0	660,000.00	0	
13. Yokhama Enterprises	958,630.00		0	958,630.00	0	
14. Mokale Agencies	572,600.00		0	572,600.00	0	
15. Nyahenya Enterprises	1,681,645.00		0	1,681,645.00	0	
16. Master Piece Investments	2,550,500.00		0	2,550,500.00	0	
Sub-Total	11,275,475		0	11,275,475	0	
Supply Of Services						
17. Kplc	345,000.00		0	345,000.00	0	
18. Rimko Office Machines	145,000.00		0	145,000.00	0	
19. Abner Mongare	145,000.00		0	145,000.00	0	
20. Nass Sacco	18,760.00		0	18,760.00	0	

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Supplier of goods or services	Original amount	Date contracted	Amount paid to-date	Outstanding balance 2022/23	Outstanding balance 2021/22	Comments
21. Litmore Ltd	77,256.00		0	77,256.00	0	
Sub-Total	731,016.00		0	731,016.00	0	
Grand Total	12,006,491			12,006,491	0	

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	7,500,000.00	0	0	7,500,000.00
Buildings And Structures	135,741,956.00	9,439,880.00	0	145,181,836.00
Motor Vehicles	4,500,000.00	0	0	4,500,000.00
Office Equipment, Furniture And Fittings	1,605,000.00	0	0	1,605,000.00
Textbooks	625,000.00	0	0	625,000.00
ICT Equipment	-	0	0	-
Tools And Apparatus	7,680,000.00	0	0	7,680,000.00
Other Machinery And Equipment	2,300,000.00	0	0	2,300,000.00
Heritage And Cultural Assets	-	0	0	-
Intangible Assets- Soft Ware	-	0	0	-
Total	159,951,956.00	9,439,880.00	0	169,391,836.00

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