

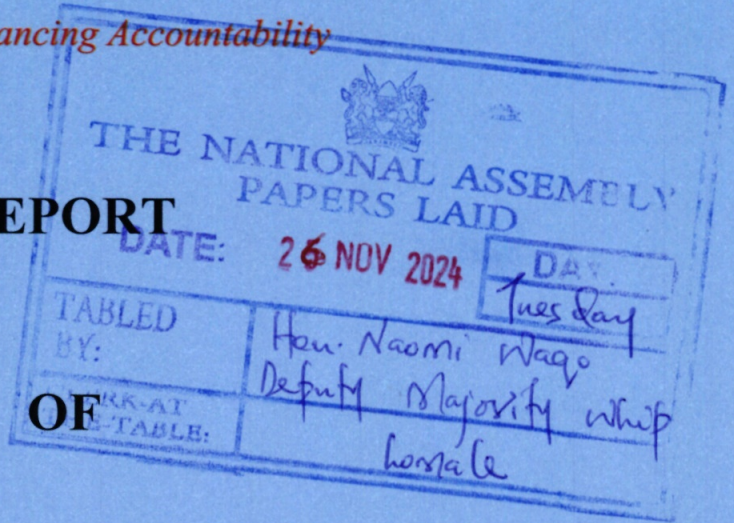
REPUBLIC OF KENYA



Enhancing Accountability



REPORT



THE AUDITOR-GENERAL

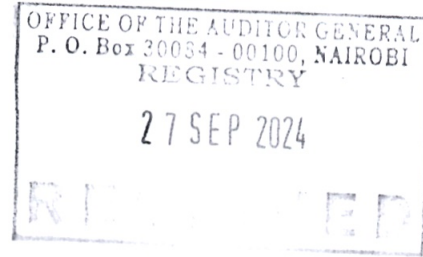
ON

OSSEN GIRLS' HIGH SCHOOL

**FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021**

BARINGO COUNTY

Revised 30th June 2021.



PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

**Ossen Girls High School
Public Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

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**Ossen Girls High School
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I. KEY SCHOOL INFORMATION AND MANAGEMENT

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

(a) Background information

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

The school was registered in 5th June 1987 under registration number G/A/528/87 and is currently categorized as a *Extra County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 684 and 615 (exclusive of 2020 candidates who had done kcse) number of students as at 30th April 2021 and 28th June 2021 respectively. It has 4 streams and 40 teachers of which 2 teachers are employed by the School Board Of Management.

Commented [u2R1]:

(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	Amos Kipsumbai	Chairman	20/0/2019
2	Rosemary Tomno	Secretary - Principal	20/0/2019
3	James Chelal	Member -sponsor	20/0/2019
4	Winnie Kiprotich	Member -Rep parents /Local community	20/0/2019
5	Symon Chirchir	Member - Rep parents /Local community	20/0/2019
6	Isaac Kibor	Member- Rep parents /Local community	20/0/2019
7	James Kiptalam	Member- Rep parents /Local community	20/0/2019
8	Vincent kiptoon	Member – Rep parents /Local community	20/0/2019
9	Vincent kiplagat	Member - Rep parents /Local community	20/0/2019
10	David chepkonga	Rep teachers	20/0/2019
11	Alice kandie	Member – Rep sponsor	20/0/2019
12	Isaac chebii	Member-rep sponsor	20/0/2019
13	Barkalia daniel	Member-rep special intrest	20/0/2019
14	Linda bokong	Member –special needs	20/0/2019
15	Michael mutiso	Member-co-opted	20/0/2019
16	Monica kiprotich	Member –co-opted	20/0/2019
17	Leah Rotich	Member –co-opted	20/0/2019
18	Sharon Kipsang	Rep Students	20/0/2019

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

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Amos Kipsumbai Rosemary tomuo Vincent kiptoon Daniel chergony Isaac chebii	Chairman Secretary member member member	4out of 6
2	Audit Committee	James Kiptalam Alice Kandie Daniel cherogony Symon Chirchir Daniel Barkalia Isaac Kibor	Chairman Secretary Member Member Member member	4 out of 6
3	Finance,procurement and general purposes Committee	Daniel barkalia James chelal Daniel cherogony Linda bokong Monicah kiprotich	Chairman Secretary Member Member member	4 ou of 6
4	Academic Committee	Vincent kiptoon Alice kandie David chepkonga Daniel cherogony Isaac kibor Leah rotich	Chairman Secretary Member Member Member Member	4 out of 6

Ossen Girls High School
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5	Development Committee	Vincent kiplagat Linda bokong Michael mutiso Vincent Kiptoon James chelal Chirchir symon	Chairman Secretary Member Member Member	4 out of 6
6	Discipline and welfare Committee	Isaac cebii James Kiptalam Vincent kiplagat Winnie kiprotich David chepkonga Daniel cherogony	Chairman Secretary Member Member Member member	4 out of 6

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Rosemary tomno	435261
2	Deputy Principal	Jane jeptum	380231
3	School Bursar	Esther kurui	22968567

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 19-30400
Telephone: 0705990269
E-mail: Ossengirls@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

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

1. Name of Bank: KCB
Branch: KABARTONJO
Account Number: 1153802325
2. Name of Bank: EQUITY BANK
Branch: KABARNET
Account Number: 0261590525
3. Name of Bank: KCB
Branch: KABARTONJO
Account Number: 1109491441
4. Name of Bank: KCB
Branch: KABARTONJO
Account Number: 1103734776
5. Name of Bank: KCB
Branch: KABARNET
Account Number: 2022290013
6. Name of Bank: ABSA
Branch: KABARTONJO
Account Number: 1109491441
7. Name of Bank: ABSA
Branch: KABARNET
Account Number: 2025660997
8. MPESA Pay Bill No. 522123 attached to 1153802325 bank account

**Ossen Girls High School
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(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

- (g) **Independent Auditors**
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST TWO YEARS

SNO	ACCOUNTS	2020	2019
		Kshs	Kshs
1	School Fund Account	1,410,605	659,975
2	Operations Account	20,984	20,984.80
3	Tuition Account	(757,407)	(173,790.10)
4	Infrastructure Account	1,658,016.28	-
5	Farm Account	-	-
	TOTAL	2,332,198.28	507169.70
	Increase/Decrease	(5,785,963.15)	6,289,406.70

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Ossen Girls High School
 Public Secondary School
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 For the year ended 30th June 2021

I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL

SNO	ACCOUNTS	2020	2019
1	School Fund Account	KSHS	KSHS
a	Debtors	8,947,469.93	17,851,066.93
	Total	8,947,469.93	17,851,066.93
	Increase/Decrease	(8,903,597.00)	(2,120,664.00)

MOVEMENT OF CREDITORS OF THE SCHOOL

SNO	ACCOUNTS	2020	2019
1	School Fund Account	KSHS	KSHS
a	Creditors	6,906,027.00	5,539,572.90
	Total	6,906,027.00	5,539,572.90
	Increase/Decrease	1,366,454.10	236,373.50

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<i>facilities</i>	<i>number of the facilities</i>	<i>Number of students</i>
<i>dormitories</i>	5	615
<i>Dinning hall</i>	1	615
<i>Laboratories</i>	3	615
<i>Toilets</i>	33	615

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f) Development projects carried out by the school:

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

s/no	Project	Year	Status	Amount	Fund score
1	Completion 3 number classrooms	2019-2020	Complete	4,160,000.00	Transition infrastructure grants(TIG)
2	Science Laboratory	2019-2020	Complete	4,308,000.00	Maintenance Improvement Funds(MI)
3	Staff ablution block and classroom repairs	2020-2021	Complete	2,419,000.00	Maintenance improvement funds(MI)

Sign

School Principal



Ossen Girls High School
Public Secondary School
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For the year ended 30th June 2021


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 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 *Ossen 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, 20XX, and of the school's financial position as at that date.

Name: Amos Kipsumbai
Designation: Chairman, School Board of Management
Sign: 
Date: 17/6/24

Name: Rosemary Tomno
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 17/6/24

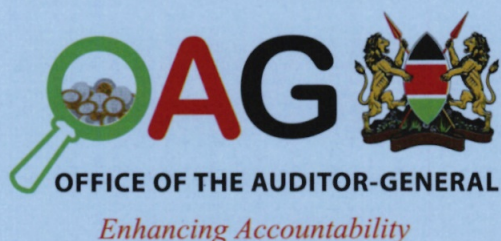


Name: Esther Kurui
Designation: Bursar/ Finance Officer
Sign: 
Date: 17/6/24



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON OSSEN GIRLS' HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - BARINGO 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, 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 Ossen Girls' High School - Baringo County set out on pages 14 to 24 which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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 Ossen Girls' High School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Casting Errors in the Statement of Receipts and Payments

The statement of receipts and payments reflects un-audited opening balances for total receipts of Kshs.29,461,230 and total payments balance of Kshs.25,227,300 respectively. This differs from casted totals for total receipts balances of Kshs.27,066,607 and total payments of Kshs.39,483,566 by variances of Kshs.2,394,623 and Kshs.14,256,266 respectively that have not been reconciled.

In the circumstances, the accuracy and completeness of the surplus balance of Kshs.4,233,930 could not be confirmed.

1.2 Casting Errors in the Statement of Financial Assets and Financial Liabilities

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.5,659,056 comprising bank balance and cash balance of Kshs.4,698,509 and Kshs.959,565 respectively as disclosed in Notes 12 and 13 to the financial statements respectively. However, the total cash and cash equivalents balance of Kshs.5,659,056 differs from the casted balance of Kshs.5,658,074 by Kshs.982 that was not reconciled.

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

1.3 Inaccuracies in the Statement of Cash Flows

The statement of cash flows presented for audit had the following inaccuracies;

- i. The statement of cash flows reflects comparative cash and cash equivalents balance at the beginning of the period of negative Kshs.1,586,838 instead of the casted balance of Kshs.1,856,560 resulting to unexplained variance of Kshs.269,722.
- ii. The statement of cash flows reflects cash and cash equivalents balance at the beginning of the period of Kshs.1,846,560 while the closing cash and cash equivalents balance for the prior period was Kshs.1,586,838, resulting to unexplained variance of Kshs.259,722.

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

2.0 Inaccurate and Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.5,659,056. Included in the balance is bank balance of Kshs.4,698,509 and cash in hand of Kshs.959,565. However, Management did not maintain bank reconciliations and cash books to show receipts and payments for fees collection bank accounts, contrary to Regulations 90 and 100 of the Public Finance Management (National Government) Regulations, 2015, which respectively require accounting officers to prepare bank accounts reconciliations and maintain cash books.

In addition, the audit review revealed that the School had an undisclosed and dormant account with ABSA Bank with a balance of Kshs.217,906. This was contrary to Regulation 83(1)(c) of the Public Finance Management (National Government) Regulations, 2015 on guiding principles for cash management that require entities to avoid the accumulation of idle balances. There is a risk of loss of value of public funds held in the account as a result of bank charges.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.5,659,056 could not be confirmed and Management was in breach of the law.

3.0 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.32,851,049 in respect of fees arrears as disclosed in Note 14 to the financial statements. Included in the balance are receivables amounting to Kshs.27,152,847 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.32,851,049 could not be confirmed.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.18,929,171 and Kshs.17,102,005 respectively, resulting to an under-funding of Kshs.1,827,166 or 21% of the budget. However, the School spent a balance of Kshs.33,893,974 against actual receipts of Kshs.17,102,005 resulting to an over-utilization of Kshs.16,791,969 or 98% of actual receipts.

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

My opinion is not modified in respect of this matter

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

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 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

1.0 Late Submission of Financial Statements for Audit

Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021 and instead submitted the same on 7 March, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2.0 Lack of Risk Assessment Policy and Disaster Recovery Plan

During the period under review, Management did not develop a risk assessment policy and disaster recovery plan. This was contrary to Regulations 165(1) and 170(1) of the Public Finance Management (National Government) Regulations, 2015 which require each national government entity to develop risk management strategies and a system of

risk management. In addition, a disaster recovery plan or business continuity plan was not in place.

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

3.0 Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. The cover page to the annual report and financial statements refers to the financial statements for the year ended 30 June, 2021 instead of the correct six (6) months period ended 30 June, 2021.
- ii. The statement of budgeted versus actual amounts does not contain total amounts for the original budget, adjustments, final budget, actual on a comparable basis, budget utilization difference and the percentage of utilization and no commentary on significant underutilization (below 90% of utilization) and any overutilization above 100% as required by the template.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

4.0 Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.2,492,757. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year/period 2020/2021, NEMIS reflected four hundred and eighty-two (482) students while records from the County Director of Education had four hundred and fifty-six (456) students, resulting to an underfunding of the School by an amount of Kshs.461,603. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 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, based on the audit procedures performed, 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

1.0 Lack of Approved Information Technology Security Policy

Review of the School Information Technology Systems revealed that the School did not have an approved IT Policy for governance and management of its ICT resources. Further, there was no ICT Steering Committee in place to assist in the development of ICT Policy framework to enable the School to realize its long-term ICT strategic goals. Lack of an approved IT Policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the School's ICT assets. In addition, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances, the School may be exposed to financial losses or falsification of records in the absence of Information and Communication Technology Policy.

2.0 Failure to Develop School Improvement Plan and Poor Infrastructure

Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School funds requires a school to develop improvement plan which is a road map for changes that a School needs to improve the School environment and learning outcomes. However, during the period under review, the School did not develop a School Improvement Plan to be used to measure improvement activities and hold Management accountable, keep the School in focus in achieving its target and prioritize School needs to ensure prudent utilization of resources. Further, site visit conducted at the School in the month of June, 2024 revealed that the School lacked clearly demarcated grounds, proper fencing, secure gates, and did not have a standard playground.

In the circumstances, Management was in breach of the requirements of the Operational Manual for Utilization of Learner Capitation Grant and Other School Funds.

3.0 Management of School Assets

3.1 Summary of Fixed Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets with Nil balances. However, the assets listing revealed that the School did not disclose information on date of purchase, location, cost, additions during the year, disposals during the year, and

historical cost value carried forward. This was contrary to Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: AG/4/16/3/Vol.3(66) dated 6 July, 2022 which provide for the inclusion of the register in the financial statements.

In the circumstances, the School was in breach of the law and school assets are exposed to pilferage and loss.

3.2 Lack of Ownership Documents for Land

Annex 2 to the financial statements reflects a summary of various categories of fixed assets with nil balances. The summary of fixed assets register includes land measuring 8.0 Ha as revealed by land survey plan, whose ownership document was not provided for audit.

In the circumstances, the ownership of land could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 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

01 October, 2024

Ossen Girls High School
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	788,163.00	1,023,050.00
Capitation grants for operations	2	6,690,907.75	8,551,011.80
School Fund Income- Parents' Contributions	3	11,229,999.00	15,704,195.00
Other receipts	4	13,000.00	3,000.00
Infrastructure	5	785,000.00	800,000.00
Farm Income	6	439,000.00	985,350.00
TOTAL RECEIPTS		19,946,069.75	29,461,230.00
PAYMENTS			
Payments for Tuition	7	343,956.00	1,390,416.00
Payments for operations	8	3,690,735.00	5,537,890.00
Boarding and school fund payments	9	6,026,233.00	32,555,259.75
Infrastructure payments	10	1,985,604.00	0
Farm Payments	11	395,408.00	
TOTAL PAYMENTS		12,441,936.00	25,227,300.00
SURPLUS/DEFICIT		7,504,133.75	4,233,930.18

The school financial statements were approved on 17/06/2024 and signed by:

Sign: 
Name Amos Kipsumbai


Chair BOM

Date: 17/06/2024

Sign 
Name Rosemary Kipsumbai

School Principal/
Secretary to BOM

Date: 17/06/2024

Sign 
Name: Esther kurui

Bursar/
Finance Officer

Date: 17/06/2024



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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021


	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	4,698,509.28	9,033,154.00
Cash Balances	13	959,565.00	152,347.00
Total Cash and cash equivalent		5,659,056.00	9,185,501.00
Account's receivables	14	32,851,049.00	8,947,469
TOTAL FINANCIAL ASSETS		38,510,105.00	18,132,971.33
FINANCIAL LIABILITIES			
Accounts Payables	15	7,527,204.00	6,906,027.00
NET FINANCIAL ASSETS		30,982,901.00	11,226,944.00
REPRESENTED BY			
Accumulated Fund b/fwd	16	30,981,919.00	27,646,780
NET FINANCIAL POSITION		30,982,901.00	11,226,944.00

The School's financial statements were approved on 17/6/2024 and signed by:

Name: AMOS KIPSUMBAI
Chairman, BoM

Sign: 

Date: 17/6/2024

Name: ROSEMARY TOMNO
School Principal/Secretary to BoM
Sign: 

Date: 17/6/2024

Name: ESTHER KURUI
Bursar/Finance

Sign: 

Date: 17/06/2024



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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	788,163.00	2,277,356.00
Capitation grants for operations	2	6,690,908	4,481,805.00
School fund income- Parents contributions/ fees	3	11,229,999.00	22,755,592.00
School fund income- other receipts	4	13,000.00	
Infrastructure	5	785,000.00	
Farm	6	439,500.00	
Total receipts		19,946,570.00	29,514,753.00
Payments			
Payments for Tuition	7	343,956.00	1,425,500.00
Payments for operations	8	3,690,735.00.00	4,107,722.00
Boarding and school fund payments	9	6,026,233.00	17,555,259.00
Farm payments	11	395,408.00	
Total payments		10,456,332.00	23,088,481.00
Net cash flow from operating activities		9,490,238.00	6,426,272.00
Investing activities		1,985,604.00	
1 Science laboratory			0
CASHFLOW FROM INVESTING ACTIVITIES			
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENTS		7,504,634.00	6,426,272.00
Cash and cash equivalent at BEGINNING of the year		(1,846,560.00)	8,282,832.00
Cash and cash equivalent at END of the year		5,658,074.25	(1,586,838.00)

**PUBLIC SECONDARY SCHOOLS -
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IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 20XX

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise books	701,357.00	0	701,357.00	0	0	0
Laboratory equipment	111,901.00	0	111,901.00	75,309.00	262,000.00	67
Internal exams	40,289.00	0	40,289.00	0	58,890.00	0
Teaching / learning materials	86,055.00	0	86,055.00	123,727.00	20,000.00	143
Chalks	17,056.00	0	17,056.00	8,335.00	0	46
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,483,809.00	0	1,483,809.00	1,794,588.00	1,173,030.00	120
Repairs and maintenance	1,712,826.00	0	1,712,826.00	3,202,271.00	223,381.00	187
Local transport / travelling	153,741.00	0	153,741.00	115,542.00	191,940.00	75
Electricity and water	417,550.00	0	417,550.00	473,126.00	361,974.00	114
Administration costs	417,550.00	0	417,550.00	(154,204)	440,502	36.9
Activity	365,496.00	0	365,496.00	730,992.00		2
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,288,515.00	0	1,288,515.00	591,200.00	697,315.00	49
Repairs and maintenance	995,560.00	0	995,560.00	803,450.00	194,110.00	80.7
Local transport / travelling	271,345.00	0	271,345.00	88,705.00	360,050.00	33

Ossen Girls High School
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Electricity and water	2,036,685.00	0	2,036,685.00	1,099,208.00	437,477.00	53
Administration costs	768,953.00	0	768,953.00	(273,791.00)	521,372.00	18
Activity	62,348.00	0	62,348.00	0	0	0
Fee on Boarding Equipment and Stores	7,998,135.00	0	7,998,135.00	8,423,547.00	2,997,953.00	105
OTHER INCOME						
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Exercise books	701,357.00	0	701,357.00	566,574.00	680,460.00	80.7
Laboratory equipment	111,901.00	0	111,901.00	194,515.00	558,960.00	173
Internal exams	40,289.00	0	40,289.00	139,000.00	718,440.00	345
Teaching / learning materials	86,055.00	0	86,055.00	170,869.00	1,100,827	198
Chalks	17,056.00	0	17,056.00	130,000.00	718,440.00	397
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,483,809.00	0	1,483,809.00	3,180,151.00	2,088,549.00	214
Repairs, maintenance & improvements	1,712,826.00	0	1,712,826.00	4,192,000.00	1,708,000.00	245
Local transport / travelling	153,741.00	0	153,741.00	509,601.00	498,099.00	323
Electricity, water and conservancy	417,550.00	0	417,550.00	1,817,540.00	1,182,060.00	331
Medical	2,360,000.00	0	2,360,000.00	861,166.2	1,498,833	36
Administration costs	417,550.00	0	417,550.00	223,076.00	1,592,924.00	53
Activity Expenses	365,496.00	0	365,496.00	xxx	1,770,000.00	x
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,288,515.00	0	1,288,515.00	xxx	xxx	x

Ossen Girls High School
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For

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Repairs, maintenance and improvements	995,560.00	0	995,560.00	xxx	xxx	x
Local transport / travelling	271,345.00	0	271,345.00	3,519,551.00	2,437,900.00	129
Electricity, water and conservancy	2,036,685.00	0	2,036,685.00	1,252,352.00	4,745,912.00	61
Administration costs	768,953.00	0	768,953.00	2,177,846.00	980,373.00	283
Activity	62,348.00	0	62,348.00	25,048.00	1,121,375.00	40
Boarding Equipment and Stores	11,421,517.00	0	11,421,517.00	14,934,685.00	25,304,115.00	130

**PUBLIC SECONDARY SCHOOLS -
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X. 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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
7. **Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
8. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
9. **Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
10. **Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June

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XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	107,841.00	363,779.8
Exercise books	285,923.00	161,198.00
Laboratory equipment	161,198.00	123,996.00
Internal exams	59,556.00	340,600.00
Teaching / learning materials	47,426.00	428,684.00
Chalks	9,364.00	834,528.00
library	244,368.00	24,571.00
Total	788,163.00	2,277,356.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,217,089.00	1,485,228.00
Repairs and maintenance	2,385,500.00	1,433,161.00
Local transport / travelling	188,154.00	129,654.60
Electricity and water	450,082.00	752,715.10
Medical	0	104,800.00
Administration costs	450,082.00	286,065.00
Activity	0	258,182.00
Advance	0	32,000.00
Total	6,690,907.75	4,481,805.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	833,135.00	4,161,413.00
Repairs and maintenance	671,204.00	897,725.00
Local transport / travelling	184,842.00	239,730.00
Electricity and water	1398,404.00	1,810,840.00
Administration costs	8530,694.00	1,679,867.000
Activity	43,130.00	455,155.00
Student ID	1,280.00	33,700.00
Bus hire	267,100.00	166,000.00
Rent	11,300.00	40,500.00
Text books	8,530.00	9,885.00
Fees refund		2,750.00
Boarding	7,280,380.00	11,469,677.00
Total	19,229,999.00	22,755,592.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Tender	13,000.00	3,000.00
Total	13,000.00	3,000.00

5. INFRASTRUCTURE

	Kshs	Kshs
1 science Laboratory	785,000.00	800,000.00
Total	785,000.00	800,000.00

(The funding is from the ministry of education.)

6.FARM INCOME

	Kshs	Kshs
Farm output	439,500.00	985,350.00
Total	439,500.00	985,350.00

7.PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Bank charges	3,066.00	3,863.00
Exersice books	0	339,703.00
Teaching / learning materials	20,000.00	225,000.00
Chalks	0	40,000.00
Laboratory equipment	262,000.00	332,634.00
Internal exams	58,890.00	277,890.00
Library	0	160,720.00
Text books		45,960.00
Total	343,956.00	1,425,500.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,173,030.00	1,703,200.00
Administration Cost	881,005.00	830,405.00
Repairs and maintenance & improvements	223,381.00	366,210.00
Local transport / travelling	191,940.00	352,064.00
Electricity and water	361,974.00	309,813.00
Medical	16,505.00	88,200.00
Activity Expenses	0	174,000.00
infrastructure	785,000.00	0
Bom teachers	57,900.00	283,830.00
TOTAL	3,690,735.00	4,107,722.00

9 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	697,315.00	1,624,953.00
Repairs and maintenance & Improvements	194,110.00	156,240.00
Local transport / travelling	360,050.00	772,591.00
Electricity and water	437,477.00	3,268,026.00
Administration costs	1,042,744.00	436,507.75.00
Expenses on income generating activity	0	19,000.00
Fee on Boarding Equipment and Stores	2,979,154.00	11,277,942.00
TOTAL	6,026,233.00	17,555,259.00

10. INFRASTRUCTURE PAYMENTS

	2020-2021	10 2019-2020
	Kshs	11 Kshs
1 SCIENCE LABORATORIES	1,985,604.00	0
	1,985,604.00	0

11 .FARM PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
1 SCIENCE LABORATORIES	395,408.00	0
	395,408.00	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		186,507.35	2,330.94
Operations Account		2,940,356.75	58,221.28
School Fund Account/Boarding		1,458,343.00	95,639.00
Infrastructure account		113,302.15	1,313,906.00
Total		4,698,509.25	1,528,468.22

13 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
School Fund account	959,565.00	58,370.00
Total	959,565.00	58,370.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 ACCOUNTS RECEIVABLE

Description	2020-2021 Kshs	2019-2020 Kshs
Fees arrears	32,851,049.00	44,991,153.70
Total	32,851,049.00	44,991,153.70

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

Description	2020-2021 Kshs	2019-2020 Kshs
Fees arrears for current year	1,575,371.00	2,905,610.00
Fees arrears for the previous year	4,122,831.00	3,306,583.00
Fees arrears for prior periods (over two years)	27,152,847.00	38,778,960.75
Total	32,851,049.00	44,991,153.70

15 ACCOUNTS PAYABLE

Description	2020-2021 Kshs	2019-2020 Kshs
Trade creditors (See ageing below and appendix 1)	6,528,210.00	2,854,650.00
Prepaid fees	998,994.00	0
Total	7,527,204.00	2,854,650.00

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

Description	2020-2021 Kshs	2019-2020 Kshs
Trade creditors for current year	6,528,210.00	2,854,650.00
Trade creditors for the previous year	0	0
Trade creditors for prior periods (over two years)	0	0
Total	6,528,210.00	2,854,650.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	4,698,509.25	1,528,468.22
Cash balances	959,565.00	58,370.00
Receivables	32,851,049.00	
Payables	(7,527,204.00)	
Total	30,981,919.00	1,586,838.22

Commented [PKM6]: Insert the total for 2019/2020

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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.

17 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

18 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		58	977,000.00
Trees		480	1,440,000.00
Total			2,417,000.00

19 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0)
Balance at end of the year	0	0

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Other important disclosure notes

20 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	563,150.00	-
Stock/ inventory purchased during the year	5,682,200.00	-
Stock/ inventory issued during the year	6,040,700.00	-
Balance at end of the year	204,650.00	-

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21. 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)

This is the first year that the School is audited by the Auditor-General and therefore there are no previous audit issues to report on

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services			
OSSEN GIRLS HIGH SCHOOL CREDITORS AS AT 30 TH JUNE 2021			
Supply of goods			
S/NO	SUPPLIERS NAME	VOTEHEAD	amount
1	GIDEON KIPKECHEM(electricals)	EWC	43,150.00
2	IMARA TECHNOLOGIES	STUDENT ID	48,830.00
3	ALEX Korir	bes	187,000.00
4	BENJAMINCHESIRE CHEBOI	BES	417,795.00
5	NICHOLAS CHESIYNA	BES	113,581.00
6	DELIVE ENTERPRISES	ADMIN	7,400.00
7	ONSET TECHNOLOGIES	BES	45,000.00
8	KOK HARDWARE	BES	20,500.00
9	JOHN OERI	BES	88,250.00
10	AGROMEX FARMING(MAIZE)	BES	69,000.00

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Supplier of Goods or Services			
11	KENYA FARMERS ASSOCIATION	FARM	76,670.00
12	JAPHET CHEMJOR	BES	132,840.00
13	JANE TALAA TOROITIC	BES	24,420.00
14	MERIC PRINTERS	ADMIN	13,820.00
15	H.DOWNING	ACTIVITY	54,660.00
16	POLY ENERGY LTD	BES	140,000.00
17	ANYINY FRESH BAKERS	BES	91,090.00
18	GOODMILLA TRADERS	BES	143,130.00
	PRITO ENTERPRISES	BES	251,474.00
	SUPERIOR TYRES AND SPARES LTD	BES	141,910.00
	DAKMUS AGENCIES	BES	187,360.00
	CEWELL INVESTMENT	BES	127,374.00
	SCHOOL CANTEEN	BES	187,600.00
	COLTRUCK AUTOMOBILES	BES	45,350.00
	TUIMARC ENTERPRISES	BES	67,050.00
	S.O.A.R	ADMIN	10,000.00

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Supplier of Goods or Services			
	FIREMASTER APPLIANCES	BES	58,580.00
	MANTHI ARTLINE	ADMIN	35,000.00
	IDEAL MAXIN ENTERPRISES	BES	395,670.00
	NGARE SOLUTIONS	BES	102,000.00
	MASWACH ENTERPRISES	BES	84,990.00
	BORBEI MERCHANTS	BES	266,250.00
	USOSO ENTERPRISES	RMI	24,500.00
	BARINGO TEXTILE	BES	100,000.00
	HOPPEMA VENTURES	BES	188,770.00
	ESTHER KIPKOROS	GRATUITY	253,735.00
	WESLEY TALLAM	GRATUITY	220,257.00
			4,465,006.00
	TUITION		
1	LAVEROM HOLDINGS	TUITION	42,500.00
2	NAKURU PRESS SHOP	TUITION	141,388.00
3	LABO RAV SUPPLIES	TUITION	586,916.00

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Supplier of Goods or Services			
4	SAMKON ENTERPRISES	TUITION	1,292,400.00
			2,063,204.00
1.	TOTALS		6,528,210.00

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						