

REPUBLIC OF KENYA



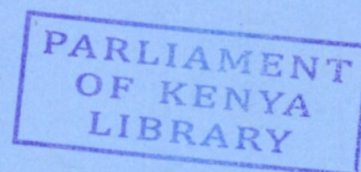
REPORT

OF

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2026	DAY: Thursday
TABLED BY:	Hon. Samuel Chepkong'o (on behalf of leaders of Majority)
CLERK-AT THE-TABLE:	Wamala

THE AUDITOR-GENERAL

ON



**ST. MONICA BUKOKHOLO GIRLS
SECONDARY SCHOOL**

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

BUNGOMA COUNTY



ST MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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)

ST.MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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Acronyms and Definition of Key Terms

A. Acronyms.

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	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 10/01/2020 under registration number 39530000217 and is currently categorized as a COUNTY school established, owned or operated by the Government.

The school is a day/boarding school and had 580 number of students as at 30th June 2021. It has 8 streams and 16 teachers of which 7 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	Cyprian lusweti	Chairman	20/5/2019
2	Mary waliaula	Secretary - principal	20/5/2019
3	John okiru	Member	20/5/2019
4	Eva kibaba	Member	20/5/2019
5	Josephine n. Makhanu	Member	20/5/2019
6	Alex wafula	Member	20/5/2019
7	Eliud tembula	Member	20/5/2019
8	Dr.patrick koyi	Member – rep ceb	20/5/2019
9	Mrs. Christine muyala	Member rep teachers	20/5/2019
10	Fr. Oscar wasike	3 members - sponsor	20/5/2019
11	Andrew wafula saratuki	Member - community	20/5/2019
12	Mark wakhoma barasa	Memberspecial needs	20/5/2019
13	Faith wanjala	Rep students	20/5/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Cyprian Lusweti 2. Mr. Okiru John 3. Mary Waliaula 4. Fr. Oscar Wasike 5. Dr. Patrick Koyi	1. Chairman 2. P.A Chairman 3. Secretary 4. Member 5. Member	2 Out of 3
2	Audit Committee	1.Patrick Koyi 2.Mr.Alex Wafula 3.Mr.Saratuki	Chairman Member Member	1 out of 3
3	Finance,procurement and general purposes Committee	1.Fr.Oscar Wasike 2.Mr.Okiru John 3.Eliud Tembula	Chairman Membber Membeer	1 out of 3
4	Academic Committee	1.Agness Wachiye 2.Mrs.Muyala Christine 3.Mr.Alex Wafula	Chairman Membber Membeer	1 out of 3
5	Development Committee	1. Fr.Oscar Wasike 2. Christine Muyala 3. Cyprian Lusweti 4. Mary Waliaula 5. John Okiru 6. Eva Kibaba	Chairman Secretary Member Member Member Member	2 out of 3
6	Discipline and welfare Committee	1.Mark Barasa 2.Oscar Wasike 3.Eva Kibaba	Chairman Membber Membeer	1 out of 3
7	Adhoc Committee (if any during the year)			

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(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	Mrs Mary Waliaula	305485
2	Deputy Principal	Mrs. Muyala Christiine	303360
3	School Bursar	Consolata Soita	-

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 175 BUNGOMA
Telephone: 0724429780
E-mail: st.monicagirls0@gmail.com

(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: NATIONAL BANK
Branch: BUNGOMA
Account Number: 01242054652500-SCHOOL FUND
2. Name of Bank: COOPERATIVE BANK
Branch: BUNGOMA
Account Number: 01139049935600-TUITION
Account Number: 01139049935601-OPERATION
Account Number: 01139049935602-INFRASTRUCTURE
3. MPESA Pay Bill No. 625625 attached to NATIONAL bank account

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

	FY 2021	FY 2020	FY 2019
Surplus	3,489,518	4,1409,88	1,949,948
Capitation	5,902,647	7,989,847	8,396,750
Overview growth of income	15,834,464	18,952,422	26,312,151
Overview growth of expenditure	12,347,945	14,803,434	24,362,200
Movement of creditors	2,297,000	1,432,640	2,712,414
Movement of debtors	4,525,548	5,850,341	4,767,542
Movement of cash and bank balances	194,383.95	86,087	142,386

b) Teacher Student ratio:

Tsc teachers	16
Bom teachers	7
Students ratio	1:36
Transfer	NONE
Deficit	21

c) Mean score in the 2021/KCSE:

YEAR	MEANSORE	MEABGRADE	UNIVERSITY ENTRY
2020	3.931	D+	13
2019	4.15	D+	11
218	3.731	D+	6

d) Number of Candidates in the 2021 KCSE:

YEAR	NO.OF STUDENTS
2020	132
2019	111
2018	108

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Capacity of the school:

1	500 STUDENTS BORDERS
2	80 STUDENTS DAYSCHOLARS
3	500 DORMITORY CAPACITY
4	2 LABORATORY
5	16 TOILETS

- the school has no dining hall
- there is need for extra laboratory
- there is need for 10 extra toilets

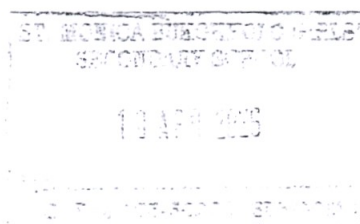
e) Development projects carried out by the school:

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	AMOUNT SPEND
CONSTRUCTION OF CLASSROOMS	MINISTRY OF EDUCATION	2,139,560
TOTAL		2,139,560

Sign *Christine Weconga*

School Principal *Christine Weconga*



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

The Board of Management of St. Monica Bukokholo Girls 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).

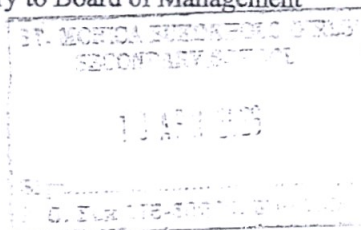
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Eleonora W. Wanjagui
Designation: Chairman, School Board of Management

Sign: [Signature]
Date: 12.2.4.26

Name: Christine Wecongo
Designation: School Principal & Secretary to Board of Management

Sign: [Signature]
Date: 13/4/2026



Name: Consolata Soita
Designation: Bursar/ Finance Officer

Sign: [Signature]
Date: 10/4/2026

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 ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021- BUNGOMA COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 St. Monica Bukokholo Girls Secondary School set out on pages 11 to 23, which comprise of the statement of financial

Report of the Auditor-General on St. Monica Bukokholo Girls Secondary School for six (6) months' period ended 30 June, 2021 – Bungoma County

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 St. Monica Bukokholo Girls Secondary 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of budgeted versus actual amounts reflects actual total receipts amounting to Kshs.11,189,111 and actual total expenditure amounting to Kshs.6,750,845 which differ from the amounts reported in the statement of cash flows of Kshs.15,834,464 and Kshs.12,347,945 respectively. The variances of Kshs.4,645,353 and Kshs.5,597,100 respectively were not explained or reconciled.

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

2. Unconfirmed and Long Outstanding Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects a balance of Kshs.24,048,154 for accounts receivables as disclosed in Note 11 to the financial statements, which relates to fees arrears. However, receivables balance of Kshs.13,955,231 was owed for over three (3) years, without a clear strategy to ensure recovery of the same. Further, there was no policy on the impairment of long outstanding accounts receivables casting doubt on the fair statement of accounts receivables balance.

Additionally, receivables schedule provided for audit review lacked key details such as invoice number and invoice date.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.24,048,154 could not be confirmed.

3. Unconfirmed and Long Outstanding Accounts Payables Balance

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.12,134,327 as disclosed in Note 11 to the financial statements. However, the schedule provided for audit lacks various details such as invoice number, date of invoice, service rendered/goods supplied, delivery note number or date of inspection and acceptance of works for projects.

Further, accounts payables amounting to Kshs.9,837,327 had been outstanding for over two (2) years. This was contrary to Regulation 150(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that subject to availability of funds and certification of goods, works or services payments are made within 60 days from date of receipt of invoice.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.12,134,327 could not be confirmed.

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

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. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative amounts were based on unaudited amounts. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance

on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

The Management is responsible for the Other Information set out on page 3 to 9 which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Lack of a Functional Procurement Unit

Audit review revealed that the School did not have an established procurement function managed by qualified procurement professional and procurement activities were undertaken by individuals lacking the requisite qualifications contrary to Regulation 33 (1)(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall establish a procurement function to be handled by procurement professionals whose qualification and experience are recognized in Kenya.

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

2. Lack of Staff Ethnic Diversity in Staff Establishment

Analysis of the staff list provided for audit for the period ended 30 June, 2021 revealed that the School had seventeen (17) employees both in teaching and non-teaching who were serving under the terms of the Board of Management. The analysis revealed that sixteen (16) or 94% of the staff of the School were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

3. Over-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.847,067 and Kshs.5,055,581 respectively, as disclosed in Note 1 and Note 2 to the financial statements. During the financial year under review, the National Education Management Information System (NEMIS) records indicated a total number of six hundred and forty-seven (647) students and six hundred and fifty-one (651) students between January and March, 2021 and June, 2021, while the School records provided for audit review indicated students' enrolment of five hundred and thirty (530) and five hundred and twenty-five (525) students, during the same periods, resulting to unexplained variances of one hundred and seventeen (117) students and one hundred and twenty-six students (126), respectively. As a result of the variances, the School was over-funded by an amount of Kshs.635,182.

In the circumstances, the over-funding of the School may have denied service delivery to the public in other public Schools.

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 15 February, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which directed that the school's financial statements should be ready by 30 September, 2021.

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

5. Non-Compliance with Transition Guidelines on Reporting Periods and Disclosures

Review of the financial statements for the period ended 30 June, 2021 revealed that Management presented financial statements covering only six (6) months. This was contrary to Part 5.3 of the Guidelines on Implementation of International Public Sector

Accounting Standards (IPSAS) by Public Secondary Schools in Kenya, issued by the Public Sector Accounting Standards Board, which required the first set of financial statements to be prepared for eighteen (18) months ended 30 June, 2021.

Further, Management did not disclose that the financial statements were prepared for a shorter period of six (6) months instead of twelve (12) months and that the comparative information may not be comparable due to the shorter period covered by the current financial period.

In the circumstances, the preparation and presentation of the financial statements did not comply with the transitional IPSAS guidelines issued by the Public Sector Accounting Standards Board (PSASB).

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

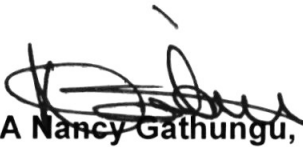
Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

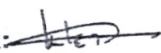
23 April, 2026

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PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021

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	847,066.75	1,055,797.00
Capitation grants for operations	2	5,055,580.85	6,934,050.00
School Fund Income- Parents' Contributions	3	3,642,015.00	5,117,295.00
School Fund Income- Other receipts	4	6,289,801.00	5,845,280.00
Proceeds from borrowings		0	0
TOTAL RECEIPTS		15,834,463.60	18,952,422.00
PAYMENTS			
Payments for Tuition	5	847,100.00	854,410.00
Payments for operations	6	5,628,785.00	6,181,360.00
Boarding and school fund payments	7	5,872,060.00	7,767,664.00
TOTAL PAYMENTS		12,347,945.00	14,803,434.00
SURPLUS/DEFICIT		3,486,518.60	4,148,988.00

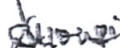
The school financial statements were approved on 01/03/2022 and signed by:

Sign: 

Name Election W Wryoo

Chair BOM

Date 12.04.2026

Sign: 

Name Christine Wecanga

School Principal/
Secretary to BOM

Date 13/4/2026

Sign: 

Name Consolata S. S. S. S.

Bursar/
Finance Officer

Date 10/4/2026

T. MONICA BUKOKHOLO GIRLS
SECONDARY SCHOOL

11/01/2022

11/01/2022

**T. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

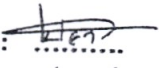
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	192,939.95	86,087.35
Cash Balances	9	1,444.00	0
Short term Investment	10	0	0
Total Cash and cash equivalent		194,383.95	86,087.35
Account's receivables	10	24,048,154.00	19,805,572.00
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
Accounts Payables	11	(12,134,327.00)	(11,269,967.00)
NET FINANCIAL ASSETS		12,108,210.95	8,621,692.35
REPRESENTED BY			
Accumulated Fund b/fwd	12	8,621,692.35	4,472,704.35
Surplus/Deficit for the year		3,486,518.60	4,148,988.00
NET FINANCIAL POSSITION		12,108,210.95	8,621,692.35

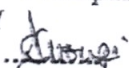
The School's financial statements were approved on **01/3/2022** and signed by:

Name: **Eliezer W. Wanyo**
Chairman, BoM

Sign: 

Date: **12/04/2026**
dd/mm/yy

Name: **Christine Wecouga**
School Principal/Secretary
to BoM

Sign: 

Date: **13/4/2026**
dd/mm/yy

Name: **Consolata Saita**
Bursar/Finance

Sign: 

Date: **10/4/2026**
dd/mm/yy

ST.MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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VII. 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	847,066.75	1,055,797.00
Capitation grants for operations	2	5,055,580.85	6,934,050.00
School fund income- Parents contributions/ fees	3	3,642,015.00	5,117,295.00
School fund income- other receipts	4	6,289,801.00	5,845,280.00
Total receipts		15,834,463.60	18,952,422.00
Payments			
Payments for Tuition		847,100.00	854,410.00
Payments for operations		5,628,785.00	6,181,360.00
Boarding and school fund payments		5,872,060.00	7,767,664.00
Total payments		12,347,945.00	14,803,434.00
Net cash flow from operating activities		3,486,518.60	4,148,988.00
Adjustments For			
Decrease/(increase) in account receivables		(4,242,582.00)	(5,850,341.00)
Increase/(decrease) in account payables		864,364.00	1,645,054.00
		108,296.00	(56,299.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		108,296.00	(56,299.00)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		108,296.60	(56,299.00)
Cash and cash equivalent at BEGINNING of the year		86,087.34	142,386.35
Cash and cash equivalent at END of the year		194,383.95	86,087.35

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

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VIII. 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	592,350	-	592,350	382,000	210,350	64%
Laboratory equipment	240,625	-	240,625	134,629	105,996	56%
Internal exams	114,125	-	114,125	50,000	64,125	44%
Teaching / learning materials	178,750	-	178,750	220,000	-41,250	123%
Chalks	41,250	-	41,250	30,438	10,812	74%
Ref/library mat.	110,000	-	110,000	30,000	80,000	27%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	687,500	-	687,500	750,000	-62,500	109%
Repairs and maintenance	1,650,000	-	1,650,000	2,427,000	-777,000	147%
Local transport / travelling	164,000	-	164,000	118,581	45,419	72%
Electricity and water	412,500	-	412,500	500,000	-87,500	121%
Administration costs	825,000	-	825,000	1,508,000	-683,000	183%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	884,250	-	884,250	308,015	576,235	35%
Repairs and maintenance	517,500	-	517,500	222,080	294,820	43%
Local transport / travelling	112,500	-	112,500	142,435	-29,935	127%
Electricity and water	495,000	-	495,000	377,785	117,215	76%
Medical	-	-	-	-	-	-
Administration costs	472,500	-	472,500	445,380	27,120	94%
Activity	45,000	-	45,000	25,500	19,500	57%
Fee on Boarding Equipment and Stores	4,450,750	-	4,450,750	3,517,268	933,482	79%

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TOTAL INCOME	11,993,600		11,993,600	11,189,111	803,889	
(1) EXPENDITURE FOR TUITION						
Exercise books	592,350	-	592,350	350,000	242,350	59%
Laboratory equipment	240,625	-	240,625	100,000	140,625	42%
Internal exams	114,125	-	114,125	38,000	76,125	33%
Teaching / learning materials	178,750	-	178,750	120,000	58,750	67%
Chalks	41,250	-	41,250	10,000	31,250	24%
Tef/Library Materials	110,000	-	110,000	18,500	91,500	17%
Bank Charges	-	-	-	600	-	-
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	687,500	-	687,500	502,400	185,100	73%
Repairs, maintenance & improvements	1,650,500		1,650,500	1,749,000	-99,000	106%
Local transport / travelling	165,000	-	165,000	107,000	58,000	65%
Electricity, water and conservancy	412,500		412,500	456,245	-44,245	111%
Administration costs	825,000	-	825,000	-1,533,380	-708,380	186
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	884,250	-	884,250	797,700	86,550	90%
Repairs, maintenance and improvements	517,500	-	517,500	189,330	328,170	37%
Local transport / travelling	112,500	-	112,500	66,350	46,150	59%
Electricity, water and conservancy	495,000	-	495,000	268,050	226,950	54%
Administration costs	472,500	-	472,500	134,360	338,140	28%
Activity	45,000	-	45,000	12,000	33,000	27%
Boarding Equipment and Stores	4,449,250	-	4,449,250	3,364,690	1,086,060	76%
TOTALS	11,993,600	0	11,993,600	6,750,845	2,177,095	

Underutilization of budget arose from delays in implementation of planned activities, lower-than-expected enrollment affecting expenditure, cost-saving measures and late disbursement of funds. Overutilization, on the other hand, was driven by unforeseen expenses such as emergency repairs, increases in prices of essential goods, higher student enrollment than projected, and additional unplanned activities

The school is strengthening planning, monitoring, and budget controls to ensure optimal utilization going forward.

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	382,000.00	362,000.00
Laboratory equipment	134,628.75	230,000.00
Internal exams	50,000.00	43,000.00
Teaching / learning materials	220,000.00	250,000.00
Chalks	30,438.00	20,797.00
Exams and assessment	-	-
Ref/Lib.Materials	30,000.00	150,000.00
Total	847,066.75	1,055,797.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	750,000.00	1,434,000.00
Repairs and maintenance	2,179,00.00	2,603,500.00
Local transport / travelling	118,580.85	127,775.00
Electricity and water	500,000.00	935,775.00
Medical	-	114,000.00
Administration costs	1,508,000.00	1,491,000.00
Activity	-	-
Total	5,055,580.85	6,934,050.00

3 PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	858,360.00	1,790,860.00
Repairs and maintenance	623,500.00	940,555.00
Local transport / travelling	293,335.00	264,840.00
Electricity and water	718,185.00	401,070.00
Medical	-	-
Administration costs	1066,320.00	1,629,620.00
Activity	82,315.00	90,350.00
Total	3,642,015.00	5,117,795.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	5,639,630.00	5,845,280.00
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*	-	-
Arrears (Recoveries)	282,966.00	-
Prepaid Fees	367,205.00	-
Total	6,289,801.00	5,845,280.00

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

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	560,000.00	250,000.00
Laboratory equipment	100,000.00	183,000.00
Internal exams	38,000.00	26,500.00
Teaching / learning materials	120,000.00	334,100.00
Chalks	10,000.00	57,150.00
Ref/Lib. Materials.	18,500.00	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	600.00	3,660.00
Total	847,100.00	854,410.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	502,400.00	1,530,600.00
Service Gratuity	-	-
Administration Cost	2,083,380.00	1,435,234.00
Repairs and maintenance & improvements	2,139,460.00	2,008,050.00
Local transport / travelling	107,000.00	130,000.00
Electricity and water	795,345.00	709,850.00
Medical	-	-
Activity Expenses	-	360,107.00
SMASSE	-	-
Insurance Cost	-	5,350.00
Bank Charges	1,200.00	2,160.00
Acquisition of Assets	-	-
TOTAL	5,628,785.00	6,181,360.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	797,700.00	906,800.00
Service Gratuity	-	-
Repairs and maintenance & Improvements	189,330.00	811,340.00
Local transport / travelling	66,350.00	117,600.00
Electricity and water	268,050.00	502,000.00
Medical Expenses	0	0
Administration costs	134,360.00	653,704.00
Lunch Programme	0	0
Bank Charges	16,600.00	18,030.00
Expenses on Income Generating Activities	12,000.00	69,500.00
Fee on Boarding Equipment and Stores	4,387,670.00	4,688,690.00
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
TOTAL	5,872,060.00	7,767,664.00

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	01139049935600	11,218.50	3,251.75
Operations Account	01139049935601	107,278.95	2,392.15
School Fund Account/Boarding Mpesa Paybill	01242054652500625625	72,875.95	78,875.95
Parent Association Development Account	-	-	-
Income generating activities Account	-	-	-
Infrastructural Account	01139049935602	1,567.50	1,567.50
Total		192,939.95	86,087.35

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	910	-
School Fund account	534	-
Total	1,444	-

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	24,048,154.00	19,805,572.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	24,048,154.00	19,805,572.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	4,525,548.00	5,850,341.00
Fees arrears for the previous year	5,567,375.00	4,767,542.00
Fees arrears for prior periods (over two years)	13,955,231.00	9,187,689.00
Total	24,048,154.00	19,805,572.00

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	12,134,327.00	11,269,967.00
Prepaid fees	-	-
Retention monies	-	-
Total	12,134,327.00	11,269,967.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	2,297,000.00	1,432,640.00
Trade creditors for the previous year	0	2,712,414.00
Trade creditors for prior periods (over two years)	9,837,327.00	7,124,913.00
Total	12,134,327.00	11,269,967.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	86,087.35	142,386.35
Cash balances	-	-
Short Term Investments	-	-
Receivables	19,805,572.00	13,955,231.00
Payables	(11,269,967.00)	(9,624,913.00)
Total	8,621,692.35	4,472,704.35

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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.

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	5	125,000.00	115,000.00
Goats	0	0	-
Trees	1,050	420,000	336,000.00
Coffee or tea plantation	0	0	-
Poultry	0	0	-
Total	1,055.00	545,000.00	451,000.00

16 Borrowings

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

13 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)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1.Osophia g.shop	160,000	2/1/2021	-	-	160,000	
2.Marystella muchele	220,000	10/2/2021	-	-	220,000	
3.New adatiawhole sellers	476,154	20/1/2021	200,000	-	276,154	
4.Nyapunyi enterpr[ises]	230,000	3/1/2021	-	-	230,000	
5.Masaba butchery	188,000	3/3/2021	-	-	188,000	
6.Vumstar global	60,000	6/6/2021	-	-	60,000	
7.Victoria global	100,000	16/3/2021	-	-	100,000	
8.SCIELABS LTD	215,685	2/1/2021		215,685	215,685	
9.NETWORLD SYSTEM	256,000	10/2/2021		256,000	256,000	
10.LANTECH SUPPLIERS	280,000	20/1/2021		280,000	280,000	
11.AJR COMPUTERS	297,500	3/3/2021		297,500	297,500	
12. AMEDO CENTRES	106,800	6/6/2021		106,800	106,800	
13.RYNADA ENTERPRISES	34,000	16/3/2021		34,000	34,000	
14.PERIZ SUPPLIERS	30,600	2/1/2021		30,600	30,600	
15.NAITANITY ENTERPRISES	302,500	10/2/2021		302,500	302,500	
16.KAMAPA ENTERPRISES	235,000	20/1/2021		235,000	235,000	
17.MILDRED MALALA	97,200	3/1/2021		97,200	97,200	
18.TURBO STEEL FABRICATORS	350,000	3/3/2021		350,000	350,000	
19.MUMY'S SHOP	68,400	6/6/2021		68,400	68,400	
20.JASHO BEAMS	459,000	16/3/2021		459,000	459,000	
21.ANAMPIUSSON ENTERPRISES	52,500	12/2/2021		52,500	52,500	
22.LEMINA ENTERPRISES	100,000	6/5/2021		100,000	100,000	
23.SCHOOL LOCKERS CENTRE	430,000	6/5/2021		430,000	430,000	
24.BRISTONNER ELECTRICALS	342,145	12/1/2021		342,145	342,145	
25.GISHOKI CLEANING SERVICES	386,500	11/1/2021		386,500	386,500	
26.TRIM TAB ENTERPRISES	180,000	20/6/2016		180,000	180,000	
27.CYBER SCHOOL TECHNOLOGY	174,000	12/2/2021		174,000	174,000	

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28. BWONGO ENGINEERING	850,000	20/1/2021		850,000	850,000	
29. PESTGONE LTD	168,000	3/1/2021		168,000	168,000	
30. GEORGE WAIGWA	16,000	3/3/2021		16,000	16,000	
31. WATER RESOURCES AUTHORITY	88,909	6/6/2021		88,909	88,909	
32. AMOKOLA ENTERPRISES	58,000	6/5/2021		58,000	58,000	
33. WESTON COMMODITIES	52,190	6/5/2021		52,190	52,190	
34. ANAMPIUSSON ENTERPRISES	52,000	12/1/2021		52,000	52,000	
35.KINYA FIRE	37,000	11/1/2021		37,000	37,000	
36. N.S.S.F PENALTIES(SINCE 2015-2023)	660,809	20/6/2016		660,809	660,809	
37. GEORGE SOFTWARE	105,000	12/2/2021		105,000	105,000	
38. MARY WALUBENGO	106,400	6/5/2021		106,400	106,400	
39. LYDIA KACHIPELA	126,000	15/5/2021		126,000	126,000	
40. TARGETER PUBLISHER	69,250	14/6/2021		69,250	69,250	
41. JEREMIAH KHAEMBA	57,600	16/2/2020		57,600	57,600	
42. BARMAC LTD	25,000	17/3/2021		25,000	25,000	
43. CEMAX AGENCIES	46,000	9/2/2021		46,000	46,000	
44. MASABA BUTCHERY	152,900	20/6/2016		152,900	152,900	
45.MARY WALUBENGO	115,000	12/2/2021		115,000	115,000	
46.NSSF	92,448	6/5/2021		92,448	92,448	
47.HOUSING DEDUCTION	22,992	20/1/2021		22,992	22,992	
48.SALARY	282,152	3/1/2021		282,152	282,152	
49.PERIZ SUPPLIRS	25,000	3/3/2021		25,000	25,000	
50.TEACHERS' WELFARE	55,500	6/6/2021		55,500	55,500	
51.WATER RESOURCE AUTHORITY	19,937	6/5/2021		19,937	19,937	
52.DOLLAR TECH	14,500	6/5/2021		14,500	14,500	
53.SALARY JUNE 2025	225,256	15/5/2021		225,256	225,256	
54.GROUP TWO SECURITY SERVICES	20,000	14/6/2021		20,000	20,000	
55.READERS QUEST PUBLISHERS	60,000	16/2/2020		60,000	60,000	
56.SCIELABS LIMITED	54,400	17/3/2021		54,400	54,400	
57.WESTIMTECHS COMPANY	104,000	12/2/2021		104,000	104,000	
58.WESTON COMMODITIES	76,100	6/5/2021		76,100	76,100	
59.PAULWEKESA BARASA	150,000	6/5/2021		150,000	150,000	

**ST.MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2021

60. Amedo centres	40,000	12/1/2021	-	-	40,000	
61. Schenker suppliers	100,000	11/1/2021	-	-	100,000	
62. School lockers centre	4,800,000	20/6/2016	220,000	260,000	260,000	
63. Nawache books and stationers	210,000	12/2/2021	-	-	210,000	
64. Networld system	50,000	6/5/2021	-	-	50,000	
65. Wycliffe simiyu	240,000	15/5/2021	-	-	240,000	
66. Trim tab	180,000	14/6/2021	-	-	180,000	
67. Lamina enterprises	40,000	16/2/2020	-	40,000	40,000	
68. Kinya fire	57,000	17/3/2021	-	-	57,000	
69. Lantech suppliers	350,000	9/2/2021	70,000	-	280,000	
Sub-Total	15,887,327		490,000	8,686,173	11,077,327	
Supply of services						
70. Kimilili electrical	139,000	16/5/2021	-	-	139,000	
71. Bristonner electricals	350,000	14/10/2020	150,000	200,000	200,000	
72. Bwongo engineering	850,000	15/6/2028	300,000	550,000	550,000	
73. Pestgone ltd	168,000	3/2/2021	-	-	168,000	
Sub-Total	1,507,000		450,000	750,000	1,057,000	
Grand Total	17,394,327		940,000	9,436,173	12,134,327	

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PUBLIC SECONDARY SCHOOLS - ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th 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						

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