

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 18 JUN 2026

DAY.

Thursday

REPORT

TABLED
BY:

Hon. Samuel Chapkong'a

OF

CLERK-AT
THE-TABLE:

On behalf of leader of Majority
Hon. Ma

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

ST. MONICA BUKOKHOLO GIRLS
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

BUNGOMA COUNTY



ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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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.

ST.MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY 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 Bungoma County, Bungoma West Sub-County.

The school was registered in 10/1/2020 under registration number 39530000217 and is currently categorized as a County and operated by the Government.

The school is a day/boarding school and had 640 number of students as at 30th June 2022 It has 16 streams and 7 teachers of which 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	Mr.Cyprian B. Lusweti	Chairman	20 th May 2019
2	Mrs.Mary Waliaula	Secretary - Principal	20 th May 2019
3	Mr. John Okiru	Member	20 th May 2019
4	Mrs Eva Kibaba	Member	20 th May 2019
5	Mrs.Josephine N. Makhanu	Member	20 th May 2019
6	Mr.Alex Wafula	Member	20 th May 2019
7	Mr.Eliud Tembula	Member	20 th May 2019
8	Mr.Mark Barasa	Member	20 th May 2019
9	Penina Kanai	member	20 th May 2019
10	Eng.Agness Wachiye	member	20 th May 2019
8	Dr.Patrick Koyi	Member – Rep CEB	20 th May 2019
9	Mrs. Muyala Christine	Member Rep Teachers	20 th May 2019
10	Fr.Oscar Wasike	3 Members - Sponsor	20 th May 2019
11	Andrew wafula Saratuki	Member - Community	20 th May 2019
12	Mark Wakhome Barasa	MemberSpecial Needs	20 th May 2019
13	Natasha Mibei	Rep Students	20 th May 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 per 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	Cyprian Lusweti Mr. Okiru John Mrs. Waliaula Mary Fr. Oscar Wasie Dr. Patrick Koyi	Chairman P.A Chairman Secretary Member Member	3 out of 3
2	Audit Committee	Patrick Koyi Mr. Alex Wafula Mr. Saratuki	Chairman Member Member	1 out of 3
3	Finance, procurement and general purposes Committee	Fr. Oscar Wasike Mr. Okiru John Eliud Tembula	Chairman Member Member	1 out of 3
4	Academic Committee	Agness wachie Muyala Christine Alex wafula	Chairperson Member member	1 out of 3
5	Development Committee	Fr. oscar wasike Christine muyala Cyprian lusweti Mary waliaula John okiru Eva kibaba	Chairman Member Member Member Member member	3 out of 3
6	Discipline and welfare Committee	Mark Barasa Oscar wasike Eve Kibaba	Chair Member member	
7	Adhoc Committee (if any during the year)			

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(d) School operation Management

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

Ref :	Designation	Name	TSC Number
1	Principal	Mrs Waliaula Mary	305485
2	Deputy Principal	Mrs Muyala Christine	303360
3	School Bursar	Consolata Soita	-

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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 4 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

ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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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:

FINANCIAL PERFORMANCE

	2022	2021	2020	2019
Surplus	5,712,894	3,489,518	4,148,988	1,949,948.25
Capitation Grant	12,368,112	5,902,647.60	7,989,847	8,396,749.65
Overview Growth Of Income	39,062,171	15,834,463.60	18,952,422	26,312,150.65
Overview Growth Of Expenditure	33,349,277	12,347,945	14,803,434	24,3622,00
Movement Of Creditors	1,945,000	2,297,000	1,432,640	2,712,414
Movement of Debtors	7,318,104	4,525,548	5,850,341	4,767,542
Movement Of Cash And Bank Bal.	224,349.95	194,383.95	86,087.35	142,386.35

a) Teacher Student ratio:

<i>TSC</i>	<i>16</i>
<i>BOM TEACHERS</i>	<i>7</i>
<i>STUDENTS RATIO</i>	<i>1:36</i>
<i>TRANSFER</i>	<i>NONE</i>
<i>DEFICIT</i>	<i>21</i>

b) Mean score in the 2022KCSE:

<i>YEAR</i>	<i>MEANSORE</i>	<i>MEANGRADE</i>	<i>UNIVERSITY ENRY</i>
<i>2021</i>	<i>3.8774</i>	<i>D+</i>	<i>12</i>
<i>2020</i>	<i>3.931</i>	<i>D+</i>	<i>13</i>
<i>2019</i>	<i>4.15</i>	<i>D+</i>	<i>11</i>
<i>2018</i>	<i>3.731</i>	<i>D+</i>	<i>6</i>

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c) Number of Candidates in the 2022 KCSE:

<i>YEAR</i>	<i>NO. OF STUDENTS</i>
2021	108
2020	132
2019	111
2018	108

d) Capacity of the school:

STUDENTS	500 BORDERS
140 STUDENTS	140 DAY
DORMITORY CAPACITY	500
LABORATORIES	3
TOILETS	16

- The School Has No Dining Hall
- There Is Need For Extra Toilets

ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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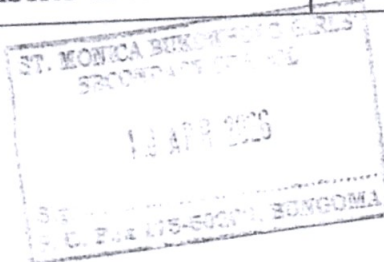
e) Development projects carried out by the school:

S/NO	PROJECT	SOURCE OF FUND	COMPLETION
1	250CAPACITY DORMITORY	MINISTRY OF EDUCATION	ONGOING
2	1 CLASSROOM	WORLD BANK	ONGOING
3	1 LABORATORY	WORLD BANK	ONGOING
4	1. C.B.C CLASS	MINISTRY OF EDUCATION	COMPETED

Sign-

[Signature]

School Principal Christine Weonga



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.

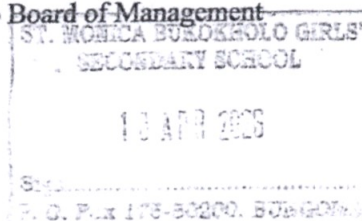
The Board of Management of *St. Monica Bukokhola Girls* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: Election W. Wanyozi
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 12.04.2026

Name: Christine Wasongi
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 13/4/2026

Name: Consolata Saita
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 YEAR ENDED 30 JUNE, 2022 – 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 12 to 23, which comprise of the statement of assets

and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy of School Fund Income – Parents Contribution

The statement of receipts and payments reflects school fund income – parents contribution amounting to Kshs.8,536,111 which differs from the Note 3 to the financial statements amount of Kshs.22,418,559 resulting in unexplained and unreconciled variance of Kshs.13,882,448.

In the circumstances, the accuracy and completeness of the school fund income – parents contribution amounting to Kshs.8,536,111 could not be confirmed.

2. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects actual receipts amounting to Kshs.27,766,361 and actual expenditure amounting to Kshs.22,984,218 which differ from the amounts reported in the statement of cash flows of Kshs.39,062,171 and Kshs.33,349,277 respectively. The variances of Kshs.11,295,810 and Kshs.10,365,059 respectively, were not explained or reconciled.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

3. Unconfirmed Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects a balance of Kshs.29,379,082 for accounts receivables as disclosed in Note 13 to the financial statements, which relates to fees arrears. However, receivables balance of Kshs.22,060,978 had been outstanding for over one (1), out of which Kshs.19,522,606 was owed for over two (2) 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.29,379,082 could not be confirmed.

4. Unconfirmed Accounts Payables Balance

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.11,782,327 as disclosed in Note 14 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.11,782,327 could not be confirmed and Management was in breach of the law.

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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects revenue final budget and actual on comparable basis amounts of Kshs.42,737,800 and Kshs.27,766,361 respectively resulting to an under-funding of Kshs.14,971,439 or 35% of the budget. Further, the school spent an amount of Kshs.22,984,218 against actual receipts of Kshs.27,766,361 resulting in an under-utilization of Kshs.4,782,143 or 17% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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 Information

The Management is responsible for the Other Information set out on page 3 to 10 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 Ethnic Diversity in Staff Establishment

Analysis of the staff list provided for audit for the year ended 30 June, 2022 revealed that the School had twenty-two (22) employees both in teaching and non-teaching who were serving under the terms of the Board of Management. The analysis revealed that twenty (20) or 91% 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 reflect capitation grants for tuition and capitation grants for operations amounts of Kshs.2,302,036 and Kshs.10,066,076 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 students which had variances with the total number of students reflected in the School records as shown in the table below;

S/No.	Month	No. of Students as Per NEMIS Records	No. of Students as Per School Records	Variance
1	August, 2021	541	525	16
2	October, 2021	695	525	170
3	January, 2022	702	575	127
4	April, 2022	670	575	95

As a result of the variances, the School was over-funded by an amount of Kshs.1,232,954.

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 28 September, 2023 instead of the statutory deadline of 30 September, 2022 contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall 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.

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

Auditor-General's Responsibilities for the Audit

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

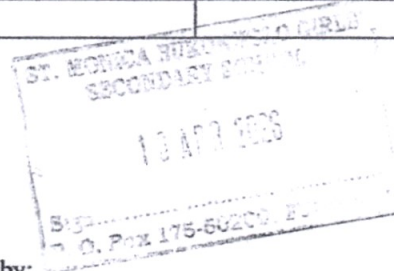
Nairobi

24 April, 2026

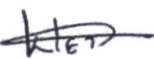
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For the year ended 30th June 2022

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

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,302,036.00	847,066.75
Capitation grants for operations	2	10,066,076.00	5,055,580.85
School Fund Income- Parents' Contributions	3	8,536,111.00	3,642,015.00
School Fund Income- Other receipts	4	13,996,448.00	6,289,801.00
infrastructure receipt	5	4,161,500.00	-
TOTAL RECEIPTS		39,062,171.00	15,834,463.60
PAYMENTS			
Payments for Tuition	6	2,686,840.00	847,100.00
Payments for operations	7	9,681,512.00	5,628,785.00
Boarding and school fund payments	8	16,850,105.00	5,872,060.00
infrastructure Expenditure	9	4,130,820.00	-
TOTAL PAYMENTS		33,349,277.00	12,347,945.00
SURPLUS/DEFICIT		5,712,894.00	3,846,518.60



The school financial statements were approved on 10/8 2022 and signed by:

Sign: 

Name Elective W Wanyonyi

Chair BOM

Date 12.04.2026

Sign 

Name Christine Wecoma

School Principal/
Secretary to BOM

Date 13/4/2026

Sign 

Name Consolata SITA

Bursar/
Finance Officer

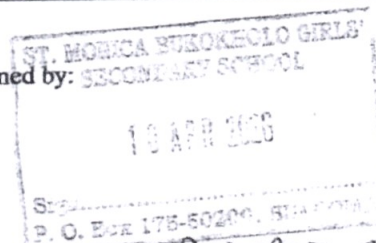
Date 10/4/2026

ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	223,179.95	192,939.95
Cash Balances	11	1,170.00	1,444.00
Short term Investment	12	-	-
Total Cash and cash equivalent		224,349.95	194,383.95
Account's receivables	13	29,379,082.00	24,048,154.00
TOTAL FINANCIAL ASSETS		29,603,431.95	24,242,537.95
FINANCIAL LIABILITIES			
Accounts Payables	14	(11,782,327.00)	(12,134,327.00)
NET FINANCIAL ASSETS		17,821,104.95	12,108,210.95
REPRESENTED BY			
Accumulated Fund b/fwd	15	12,108,210.95	8,621,692.35
Surplus/Deficit for the year		5,712,894.00	3,486,518.60
NET FINANCIAL POSSITION		17,821,104.95	12,108,210.95

The School's financial statements were approved on **10/8/2022** and signed by:



Name: Election W Wasike
Chairman, BoM

Sign: [Signature]

Date: 12.04.22

Name: Christine Wecongo
School Principal/Secretary
to BoM

Sign: [Signature]

Date: 13/4/2022

Name: Consolata SOTA
Bursar/Finance

Sign: [Signature]

Date: 10/4/2022

**ST. MONICA BUKOKHOLO GIRLS SECONDARY SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,302,036.00	847,066.75
Capitation grants for operations	2	10,066,076.00	5,055,580.85
School fund income- Parents contributions/ fees	3	8,536,111.00	3,642,015.00
School fund income- other receipts	4	13,996,448.00	6,289,801.00
infrastructure receipt	5	4,161,500.00	-
Total receipts		39,062,171.00	15,834,463.60
Payments			
Payments for Tuition		2,686,840.00	847,100.00
Payments for operations		9,681,512.00	5,628,785.00
Boarding and school fund payments		16,850,105.00	5,872,060.00
infrastructure Expenditure		4,130,820.00	
Total payments		33,349,277.00	12,347,945.00
Net cash flow from operating activities		5,712,894.00	3,486,518.60
Adjusted for;			
Decrease/(Increase) in Accounts Receivables		(5,330,928.00)	(4,242,582.00)
Increase/(Decrease) in accounts payables		(352,000.00)	864,360.00
		29,966.00	108,296.60
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities			
Net Increase In Cash And Cash Equivalents		29,966.00	108,296.60
Cash and cash equivalent at beginning of the year		194,383.95	86,087.35
Cash and cash equivalent at END of the year		224,349.95	194,383.95

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

ST. MONICA BURUBHULO GIRLS SECONDARY SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% utilization
	a	b	c=a+b	d	E=c-d	F=d/c%
	Kshs	Kshs		ksh		kssh
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	-	-	-	-	-	
Exercise books	1,777,040.00	-	1,777,040.00	903,000	874,050	51%
Laboratory equipment	721,875.00	-	721,875.00	535,500	186,375	74%
Internal exams	342,375.00	-	342,375.00	236,656	105,719	69%
Teaching / learning materials	536,250.00	-	536,250.00	515,500	20,750	96%
Chalks	123,750.00	-	123,750.00	45,960	77,790	37%
Ref/lib.mat.	330,000.00	-	330,000.00	65,420	264,580	20%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	2,062,500	-	2,062,500	1,851,500	211,000	90%
Maintenance&improvement	4,950,000	-	4,950,000	3,630,500	1,319,500	73%
Local transport / travelling	742,500	-	742,500	574,276	168,224	77%
Electricity and water	1,237,500	-	1,237,500	1,480,800	-243,300	120%
Medical	134,000	-	134,000	134,000	0	-
Administration costs	2,475,000	-	2,475,000	2,395,000	80,000	97%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	2,700,000	-	2,700,000	1,507,199	1,192,801	59%
Repairs and maintenance	1,350,000	-	1,350,000	632,150	717,850	47%
Local transport / travelling	630,000	-	630,000	302,650	327,350	48%
Electricity and water	2,468,250	-	2,468,000	1,105,060	1,363,190	45%
Administration costs	2,468,250	-	2,468,000	1,201,705	1,446,525	49%
Activity	383,010	-	383,010	148,160	189,340	44% \
Fee on Boarding Equipment and Stores	17,306,000	-	17,306,000	10,501,325	6,804,675	---

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TOTAL INCOME	42,738,300.00	-	42,737,800.00	27,766,361.00	15,106,419.00	
(1) EXPENDITURE FOR TUITION						
Exercise books	1,777,050.00	-	1,777,050.00	725,000	1,052,050	41%
Laboratory equipment	721,875.00	-	721,875.00	530,000	191,875	73%
Internal exams	342,375.00	-	342,375.00	234,000	108,375	68%
Teaching / learning materials	536,250.00	-	536,250.00	510,000	26,250	95%
Chalks	123,750.00	-	123,750.00	45,000	78,750	36%
Ref/lib.mat.	330,000	-	330,000	25,000	30,500	6%
Bank Charges				2,040	2040	
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	2,062,500	-	2,062,500	839,124	1,223,375	41%
maintenance & improvements	4,950,000	-	4,950,000	-	4,950,000	0
Local transport / travelling	742,500	-	742,500	573,592	168,908	77%
Electricity, water and conservancy	1,237,000	-	1,237,000	1,307,735	-70,235	106%
Administration costs	2,475,000	-	2,475,000	2,391,321	83,679	97%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	2,700,000	-	2,700,000	1,936,300	763,700	72%
Repairs, maintenance and improvements	1,350,000	-	1,350,000	606,610	743,390	45%
Local transport / travelling	630,000	-	630,000	287,100	342,900	21%
Electricity, water and conservancy	2,468,250	-	2,468,250	716,990	1,751,260	29%
Administration costs	2,648,250	-	2,648,250	1,175,925	1,472,325	44%
Activity	337,500	-	337,500	166,210	171,290	49%
Boarding Equipment and Stores	17,306,000	-	17,306,000	10,912,271	6,393,729	63%
TOTALS	42,738,300.00	-	42,738,300.00	22,984,218.00	19,484,161.00	54%

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*.

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.

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

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	903,000.00	382,000.00
Laboratory equipment	535,500.00	134,628.00
Internal exams	236,656.00	50,000.00
Teaching / learning materials	515,500.00	220,000.00
Chalks	45,960.00	30,438.00
Exams and assessment	-	-
Ref/library materials	65,420.00	30,000.00
Total	2,302,036.00	847,066.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,851,500.00	750,000.00
Repairs and maintenance	3,630,500.00	2,179,000.00
Local transport / travelling	574,276.00	118,580.85
Electricity and water	1,480,800.00	500,000.00
Medical	134,000.00	-
Administration costs	2,395,000.00	1,508,000.00
Activity	-	-
Total	10,066,076.00	5,055,580.85

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,145,805.00	858,360.00
Repairs and maintenance	1,452,639.00	623,500.00
Local transport / travelling	551,678.00	293,335.00
Electricity And Water	1,947,690.00	718,185.00
Boarding Equipment And Stores	13,882,448.00	5,639,630.00
Administration costs	2,189,934.00	1,066,320.00
Activity	248,365.00	82,315.00
Total	22,418,559.00	9,281,645.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Income from Bus Hire	114,000.00	-
Arrears (recovery)	-	282,966.00
Dividends income	-	-
Prepayments	-	367,225.00
Total	114,000.00	650,191

5 INFRASTRUCTURE RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure	4,161,500.00	-
Income from Bus Hire	-	-
Prepayments	-	-
Total	4,161,500.00	

6 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	725,000.00	560,000.00
Laboratory equipment	930,000.00	100,000.00
Internal exams	339,000.00	38,000.00
Teaching / learning materials	620,800.00	120,000.00
Chalks	45,000.00	10,000.00
Exams and assessment	-	-
Teachers guides	-	-
Ref./L.mat,	25,000.00	18,500.00
Bank Charges	2,040.00	600.00
Total	2,686,840.00	847,100.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,039,124.00	502,400.00
Service Gratuity	-	-
Administration Cost	2,596,321.00	2,083,380.00
Repairs and maintenance & improvements	4,161,500.00	2,139,560.00
Local transport / travelling	573,592.00	107,000.00
Electricity and water	1,307,735.00	795,245.00
Medical	-	-
Activity Expenses	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	3,240.00	1,200.00
Acquisition of Assets	-	-
TOTAL	9,681,512.00	5,628,785.00

8 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,936,300.00	797,700.00
Service Gratuity	-	-
Repairs and maintenance & Improvements	606,610.00	189,330.00
Local transport / travelling	287,100.00	66,350.00
Electricity and water	1,031,990.00	268,050.00
Medical Expenses	-	-
Administration costs	1,225,925.00	134,360.00
Lunch Programme	-	-
Bank Charges	35,299.00	16,600.00
Activities	166,210.00	12,000.00
Fee on Boarding Equipment and Stores	11,472,271.00	4,387,670.00
Bus Expenses	88,400.00	-
TOTAL	16,850,105.00	5,872,060.00

*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.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 INFRASTRUCTURE EXPENDITURE – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure	4,130,820.00	-
Income from Bus Hire		-
Prepayments	-	
Total	4,130,820.00	

10 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	01139049935600	31,414.50	11,218.50
Operations Account	01139049935601	7,963.00	107,278.00
School Fund Account/Boarding Mpesa Paybill	01242054652500625625	155,213.95	72,875.95
Infrastructural Account	01139049935602	28,588.50	1,567.50
Total		223,179.95	192,939.95

11 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	789.00	910.00
School Fund account	381.00	534.00
Total	1,170.00	1,444.00

12 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Other investments	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 ACCOUNTS RECEIVABLE

Description	2021-2022	2021-2021
	Kshs	Kshs
Fees arrears	29,379,082.00	24,048,154.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	29,379,082.00	24,048,154.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	7,318,104.00	4,525,548.00
Fees arrears for the previous year	2,538,372.00	5,567,375.00
Fees arrears for prior periods (over two years)	19,522,606.00	13,955,231.00
Total	29,379,082.00	24,048,154.00

14 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	11,782,327.00	12,134,327.00
Prepaid fees	-	-
Retention monies	-	-
Total	11,782,327.00	12,134,327.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	1,945,000.00	2,297,000.00
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	9,837,327.00	9,837,327.00
Total	11,782,327.00	12,134,327.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	192,939.95	86,087.95
Cash balances	1,444.00	-
Short Term Investments	-	-
Receivables	24,048,154.00	19,522,606.00
Payables	(12,134,327.00)	-
Total	12,108,210.95	19,608,693.35

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.

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		2	5
Goats		-	-
Trees		1099	1050
Total		1,101	1,055

18 Borrowings

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

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20 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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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	Outstanding Balance	Comments
				2021	2022	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1. Westlab ltd	600,000	12/1/2022	250,000	-	350,000	
2. Lantech suppliers	280,000	9/2/2021	170,000	110,000	110,000	
3. SCIELABS LTD	591,460	20/6/2018			591,460	
4. NETWORLD SYSTEM	256,000	17/3/2021			256,000	
5. LANTECH SUPPLIERS	280,000	12/1/2022			280,000	
6. AJR COMPUTERS	297,500	9/2/2021			297,500	
7. AMEDO CENTRES	106,800	3/11/2021			106,800	
8. RYNADA ENTERPRISES	34,000	20/1/2021			34,000	
9. PERIZ SUPPLIERS	30,600	12/1/2022			30,600	
10. NAITANITY ENTERPRISES	302,500	9/2/2021			302,500	
11. KAMAPA ENTERPRISES	235,000	3/11/2021			235,000	
12. MILDRED MALALA	97,200	20/1/2021			97,200	
13. TURBO STEEL FABRICATORS	350,000	15/11/2021			350,000	
14. MUMY'S SHOP	68,400	17/3/2021			68,400	
15. JASHO BEAMS	459,000	28/5/2022			459,000	
16. ANAMPIUSSON ENTERPRISES	52,500	16/2/2020			52,500	
17. LEMINA ENTERPRISES	100,000	20/6/2018			100,000	
17. SCHOOL LOCKERS CENTRE	430,000	17/3/2021			430,000	
18. BRISTONNER ELECTRICALS	342,145	12/1/2022			342,145	

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19. GISHOKI CLEANING SERVICES	386,500	9/2/2021			386,500	
20. TRIM TAB ENTERPRISES	180,000	3/11/2021			180,000	
21. CYBER SCHOOL TECHNOLOGY	174,000	20/1/2021			174,000	
22. NEW ADATIA WHOLESALERS	476,154	17/3/2021			476,155	
23. BWONGO ENGINEERING	850,000	28/5/2022			850,000	
24. PESTGONE LTD	168,000	22/3/2022			168,000	
25. GEORGE WAIGWA	16,000	14/6/2018			16,000	
26. WATER RESOURCES AUTHORITY	88,909	13/6/2022			88,909	
27. AMOKOLA ENTERPRISES	58,000	15/11/2021			58,000	
28. WESTON COMMODITIES	52,190	17/3/2021			52,190	
29. ANAMPIUSSON ENTERPRISES	52,000	28/5/2022			52,000	
30. KINYA FIRE	37,000	15/11/2021			37,000	
32. GEORGE SOFTWARE	105,000	17/3/2021			105,000	
33. MARY WALUBENGO	106,400	9/2/2021			106,400	
34. LYDIA KACHIPELA	126,000	3/11/2021			126,000	
35. TARGETER PUBLISHER	69,250	20/1/2021			69,250	
36. JEREMIAH KHAEMBA	57,600	17/3/2021			57,600	
37. BARMAC LTD	25,000	28/5/2022			25,000	
38. CEMAX AGENCIES	46,000	16/2/2020			46,000	
39. MASABA BUTCHERY	152,900	20/6/2018			152,900	
40.MARY WALUBENGO	115,000	15/11/2021			115,000	
41.NSSF	92,448	17/3/2021			92,448	
42.HOUSING DEDUCTION	22,992	28/5/2022			22,992	
42.SALARY	282,152	16/2/2020			282,152	
43.PERIZ SUPPLIERS	25,000	20/6/2018			25,000	
44.TEACHERS' WELFARE	55,500	17/3/2021			55,500	
45.WATER RESOURSE AUTHORITY	19,937	12/1/2022			19,937	
46.DOLLAR TECH	14,500	9/2/2021			14,500	
47.AKIYDA TWO THOUSAND LTD	29,700	3/11/2021			29,700	
48.EMEKKOK'S ENTERPRISES	72,000	20/1/2021			170,465	
49.DENGAS SCHOOL FURNITURE	831,000	17/3/2021			831,000	
51.MUMY'S SHOP	300,000	28/5/2022			300,000	

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52. George waigwa	16,000	22/3/2022	-	-	16,000	
53. Trim Tab Enterprises	180,000	14/6/2018	-	180,000	180,000	
54. Turbo steel fabricators	350,000	13/6/2022	-	-	350,000	
55. Amokola Enterprises	58,000	15/11/2021	37,000	21,000	21,000	
56. Kinya Fire	57,000	17/3/2021	-	57,000	57,000	
57. Kamapa Enterprises	183,000	28/5/2022	-	-	183,000	
58. Lemina Enterprises	100,000	16/2/2020	60,000	40,000	40,000	
59. School Lockers Centre	300,000	20/6/2018	150,000	150,000	150,000	
60. Kinya fire	54,500	17/3/2021	-	54,500	54,500	
61. Ajr computers	237,500	3/11/2021	195,000	-	42,500	
62. New adatia wholesale	476,154	20/1/2021	280,000	196,154	196,154	
63. Weston Commodities	52,190		25,000	-	27,190	
Sub-Total	12,064,582		1,167,000	808,654	10,996,047	
Supply of Services						
1.Bristonner electrical	418,280	23/1/2022	150,000	268,280	268,280	
2.pestgon ltd	168,000	3/2/2021	-	168,000	168,000	
3.Bwongo Engineering Solution	850,000	15/6/2018	500,000	350,000	350,000.00	
Sub-Total	1,436,280		650,000	786,280	786,280	
Grand Total	13,500,862	0	1,817,000	1,594,934	11,782,327	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year ksh	Historical cost c/f Ksh 30 th June 2022
Land 1	5000,000	-	-	5,00,000
Land 2				
Buildings and structures.dormitories				
Classroom				
Laboratory				
Kichen				
Library				
Departmental offices				
Stores				
Staff hostels				
Bathroom block				
Toilet block				
Security office				
Motor vehicles				

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Office equipment, furniture and fittings	28					
Staff chairs	20					
Office chairs	1					
Executive chairs	5					
Filing shelves	2					
	2					
	5					
Carbinets						
Conference tables						
Sofa sets	1					
	1					
	20					
Cupboards						
Notice Boards	60					
Laboratory Tables	10					
Laboratory Stools	100					
Library Table	2					
PLastic Chairs	8					
	6					
Dispenser	15					
Curtain	4					
Table Clothes	600					
Ordinary Table	650					
Tv Sets						
Dstv Kits						
Beds	12					
Students Chairs						
Fire Extinguisher						

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ICT Equipment, and Other ICT Assets	18				
DESKTOPS	1				
Biometric staf register	3 2				
Laptops projectors					
Tools and apparatus	205				
Textbooks	7085				
Other Machinery and Equipment	2				
Water Pump(Electronic)	2 1				
Waterpump(Manual) Generator					
Heritage and cultural assets					
Intangible assets- soft ware.zeraki analytics	1				
Farm tools..jembes	15				
Pangas	1				
Slashes	4				
wheelbarrow	2				
Total					