

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



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REPORT DATE: 20 FEB 2025

TABLED
BY:

OF

CLERK-AT
THE-TABLE:

Thursday

Hon. Nasma Wago
Deputy Majority Whip
Inze Muzile

THE AUDITOR-GENERAL

ON

**BISHOP GATIMU NGANDU GIRLS HIGH
SCHOOL**

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

NYERI COUNTY



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

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

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

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Acronyms and Glossary of Terms

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

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 Nyeri County, Mathira West Sub-County

The school was registered in 2021 under registration number 19S00300065 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a girls' boarding school and had 1740 number of students as at 30th June 2023. It has 10 streams and 82 teachers out of which 14 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.	Eng. Wangai Ndirangu	Chairman	5/3/2022
2.	Mrs Jane K. Njuguna	Secretary - Principal	
3.	Mr. Jeff Ndegwa	Member	5/3/2022
4.	Mr. Muriithi Wangombe	Member	5/3/2022
5.	Dr. Wanjohi Githinji	Member	5/3/2022
6.	Mr. Isaac Wandutu Maina	Member	5/3/2022
7.	Dr. Mercy Mwaniki	Member	5/3/2022
8.	Mr Felix Orege	Member	5/3/2022
9.	Mr Stanley Kimtai	Member	5/3/2022
10.	Ms Grace Wambui	Member	5/3/2022
11.	Eng Jane Mutulili	Member	5/3/2022
12.	Mr Ayub Kinyanjui	Member	5/3/2022
13.	Ms. Elizabeth Waititu	Member	5/3/2022
14.	Mr. Denis Mutoro	Member	5/3/2022
15.	Ms. Bernadette Maina	Member	5/3/2022
16.	Valarie Bonareri	Students	

The functions of the School Board of Management are to:

- 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	Eng. Wangai Ndirangu	Chairman	3 out of 3
		Mrs Jane K. Njuguna	Secretary	2 out of 3
		Mr. Jeff Ndegwa	Member	3 out of 3
		Mr. Gilbert M. Wangombe	Member	3 out of 3
		Mr Denis Mutoro	Member	3 out of 3
2	Audit Committee	Mr. Stanely Kiptoo Kimutai	Chairman	1 out of 3
		Ms. Elizabeth Njeri Waititu	Secretary	1 out of 3
		Eng. Jane Mutulili	Member	1 out of 3
3	Finance, procurement and general purposes Committee	Mr Isaac W. Maina	Chairman	3 out of 3
		Mrs Jane K. Njuguna	Secretary	3 out of 3
		Mr. Ayub Kinyanjui	Member	0 out of 3
		Mr Felix Ochieng Orege	Member	3 out of 3

4	Academic Committee	Dr. WanjohiGithinji	Chairman	3 out of 3
		Mrs Jane K. Njuguna	Member	3 out of 3
		Ms Bernadette W.Maina	Member	3 out of 3
		Dr Mercy Mwaniki	Member	3 out of 3
5	SIC Committee	Mr.Gilbert M. Wangombe	Chairman	3 out of 3
		Mrs Jane K. Njuguna	Member	3 out of 3
		Joyce Murage	Secretary	3 out of 3
		Eng. Jane Mutulili	Member	3 out of 3
		Mr.JeffNdegwa	Member	3 out of 3
		Mr. Denis M. Mutoro	Member	3 out of 3
6	Discipline and welfare Committee			
		Mrs Jane K. Njuguna	Secretary	1 out of 3
		Mr. Felix Orege	Member	1 out of 3
		Ms. Grace Wambui	Member	1 out of 3

- The sic committee met severally because there was a dormitory project that was ongoing and needed review

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1.	Chief Principal	Mrs Jane K. Njuguna	348385
2.	Deputy Principal	Mrs. Joyce Murage	352239
3.	Deputy Principal	Ms. Joyce Waweru	349420
4.	School Bursar	Ms. Rachael Wambui	ID 24662677

The following disclosures are made:

- Virginia wahome was incharge from 1st July 2022 to 11th January 2023
- Jane k. Njuguna was incharge from 11th January 2023 to 30th June 2023

(e) Schools contacts

Post Office Box: 182, KARATINA
 Telephone: 0720836570
 E-mail: bngandu@yahoo.com
 Website: www.bngandugirls.ac.ke
 Face book:

Twitter

(f) School Bankers

1.	Name of Bank:	Kenya Commercial Bank	Main Account
	Branch:	Karatina	
	Account Number:	1106188446	
2.	Name of Bank:	Kenya Commercial Bank	Operations Account
	Branch:	Karatina	
	Account Number:	1106193407	
3.	Name of Bank:	Kenya Commercial Bank	Tuition Account
	Branch:	Karatina	
	Account Number:	1106192923	
4.	Name of Bank:	Cooperative Bank	Infrastructure Account
	Branch:	Karatina	
	Account Number:	01129410294200	
5.	Name of Bank:	Cooperative Bank	CDF Account
	Branch:	Karatina	
	Account Number:	01141410394200	
6.	Name of Bank:	Kenya Commercial Bank	School Fund Account
	Branch:	Karatina	
	Account Number:	117256864	
7.	Name of Bank:	Kenya Commercial Bank	Caution Money Account
	Branch:	Karatina	
	Account Number:	117342901	
8.	Name of Bank:	Kenya Commercial Bank	Education Trust Fund
	Branch:	Karatina	
	Account Number:	1131847563	
9.	Taifa Sacco Savings Account	Coffee Account	
	Branch:	Karatina	
	Account Number	3011601685	
10.	Stocks Exchange	Shares Investments	

(g) Independent Auditors

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

Summary report of performance of the School

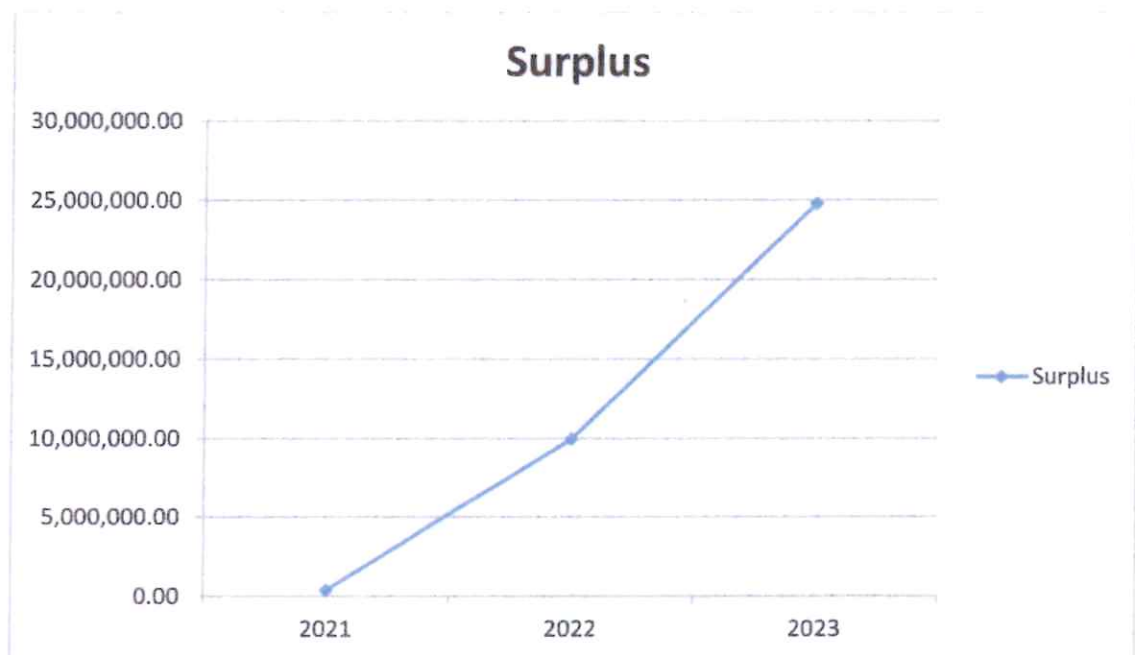
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

SURPLUS/DEFICIT FOR THE LAST THREE YEARS

SURPLUS/DEFICIT FOR THE LAST THREE YEARS

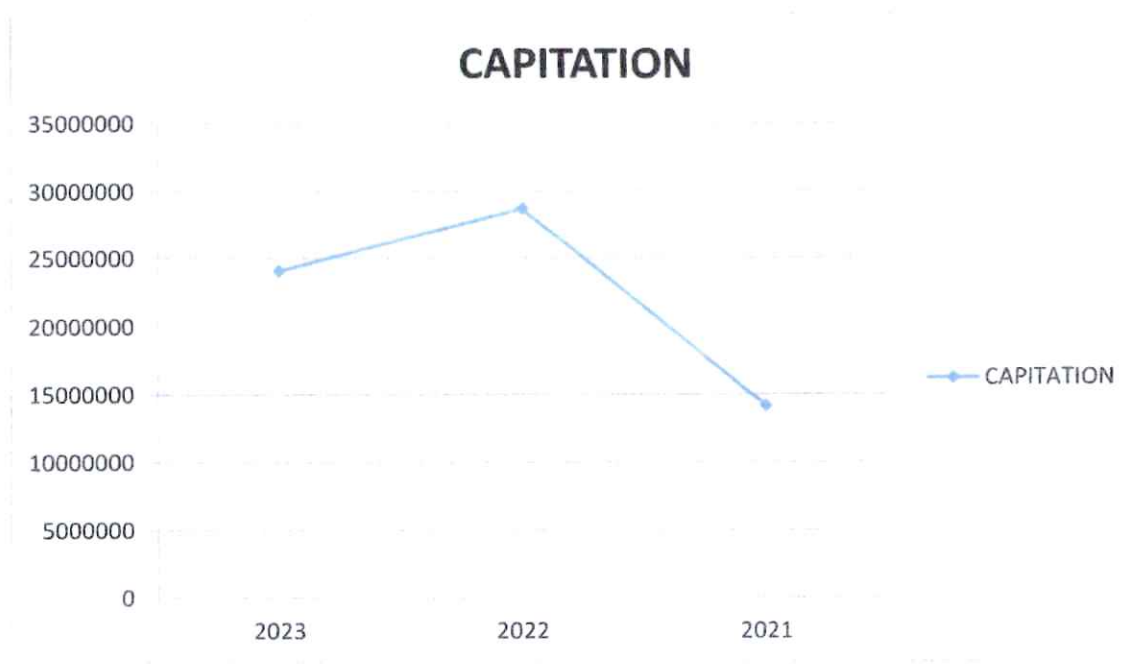
SNO	ACCOUNTS	2023	2022	2021
1		24,794,022	9,959,663	370,020
	Increase/Decrease	14,834,359	9,589,643	(7,893,814)



The surplus during the financial 2022/2023 increased to 24,624,022 from 9,959,664 recorded in the preceding financial year.

CAPITATION GRANT FOR THE LAST THREE YEARS

SNO	ACCOUNTS	2022/2023	2021/2022	2021/2021
1	Tuition	4,410,240	5,254,626	1,854,278
2	Operations	19,658,979	23,451,586	12,424,435
	TOTAL	24,069,219	28,706,212	14,278,713
	Transition Infrastructure Grants	10,000,000	5,000,000	-
		34,069,219	33,706,212	14,278,713



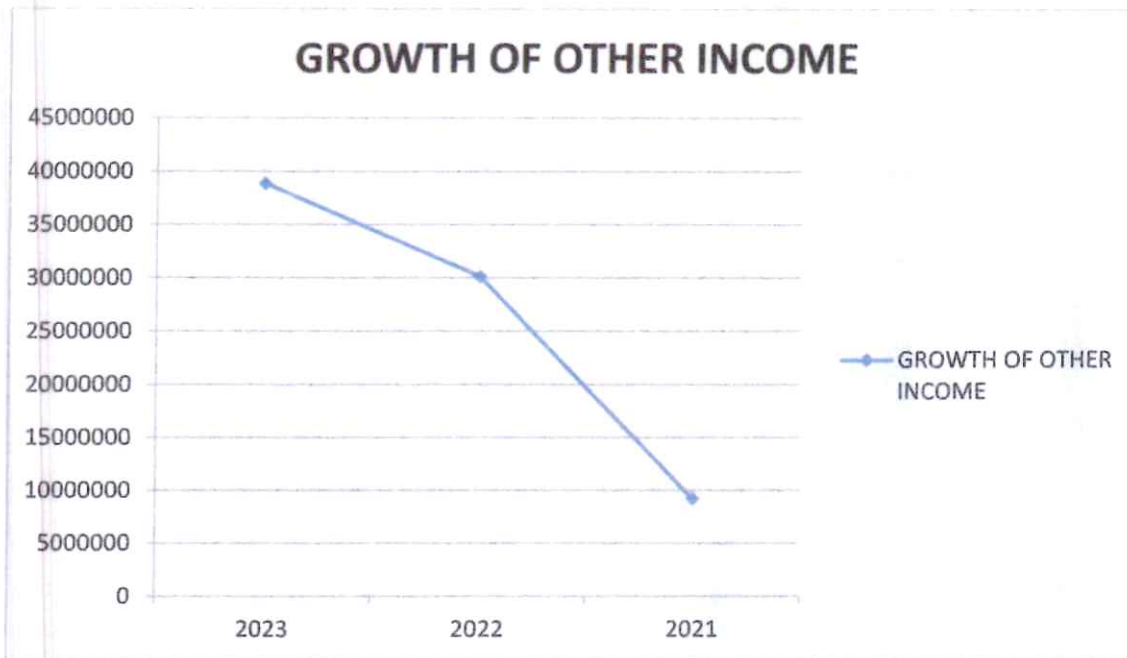
RATIO OF CAPITATION PER STUDENT

SNO		2023	2022	2021
1	Amount	24,069,219	28,706,212	14,148,918
2	Average number of students	1750	1615	1428
3	Ratio	1:13753	1:17774	1:9908

The funds received from the Government during the financial year 2022/2023 increased by 363,007 from the capitation received in the preceding year. This is due to the fact that there was an increase in the enrolment however; the ministry uses the no. of students in the NEMIS portal. The capitation is inclusive of amount received for infrastructure in the operations account which is transferred to the infrastructural account which includes TIG funds of 10 million.

A THREE YEARS OVERVIEW OF GROWTH OF OTHER INCOME

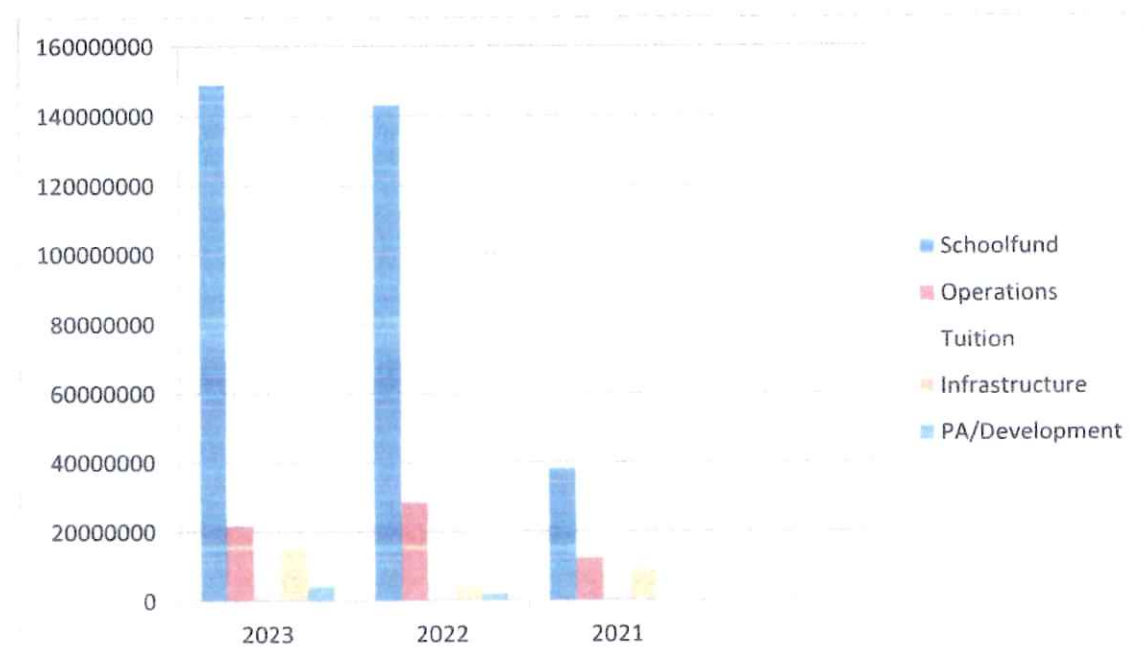
SNO	ACCOUNTS	2022/2023	2021/2022	2021/2021
	Miscellaneous incomes	38,868,070	30,111,570	9,196,001
	Increase/Decrease	756,500	20,915,569	-



During the financial year other incomes increased by 756,500.

A THREE YEARS OVERVIEW OF GROWTH IN EXPENDITURE

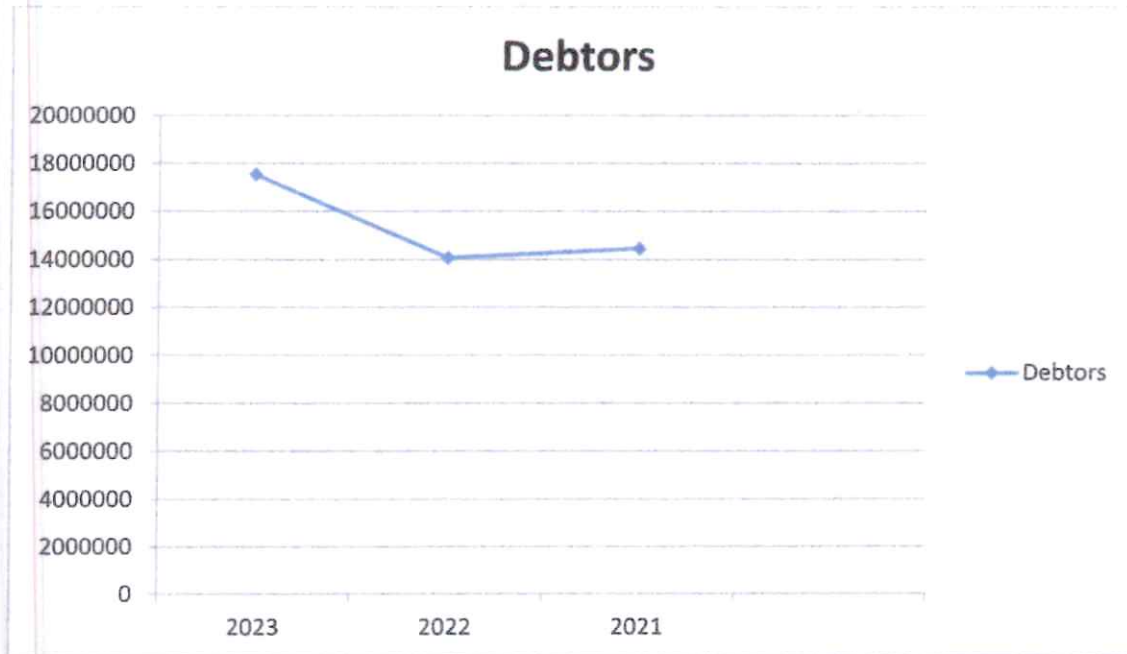
SNO	ACCOUNTS	2023	2022	2021
1	School Fund	148,823,686	143,093,119	38,179,836.00
2	Operation	21,740,752	28,421,476	12,413,737
3	Tuition	4,270,276	5,255,162	1,906,875
4	Infrastructure	15,798,355	4,169,675	9,395,620
5	PA/Infrastructure	4,246,359	2,185,904	16,700
	Total	194,879,428	183,125,336	61,912,767
	Increase/Decrease	11,754,092	121,212,569	5,972,144



The expenditure during the year increased by 11,754,092 this is due to the fact that there was increase in the school enrolment.

MOVEMENT OF DEBTORS FOR THE PAST THREE YEARS

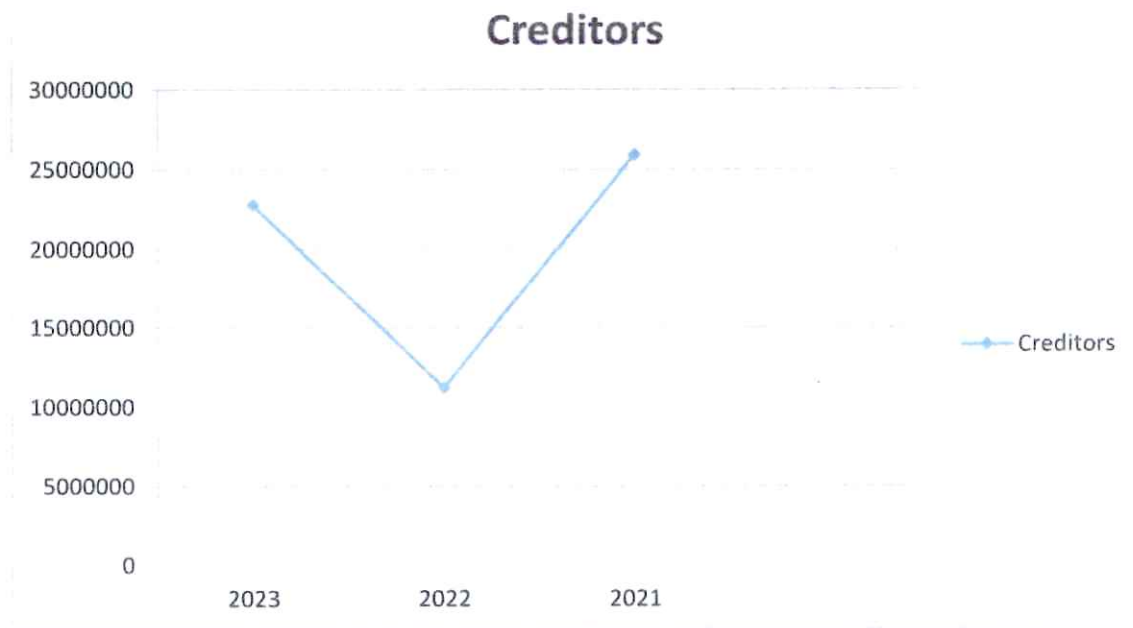
SNO	ACCOUNTS	2022/2023	2021/2022	2020/2021
1	DEBTORS	17,527,424	14,080,368	14,459,024
	Increase/Decrease	3,447,057	(378,657)	(1,423,328)



During the year the debtors increased by 3,447,057 this could also affect the payment of creditors.

MOVEMENT OF CREDITORS

SNO	ACCOUNTS	2022/2023	2021/2022	2020/2021
1	Creditors	22,800,504	11,234,081	25,890,185
	Increase/Decrease	11,566,423	14,656,103	332,064

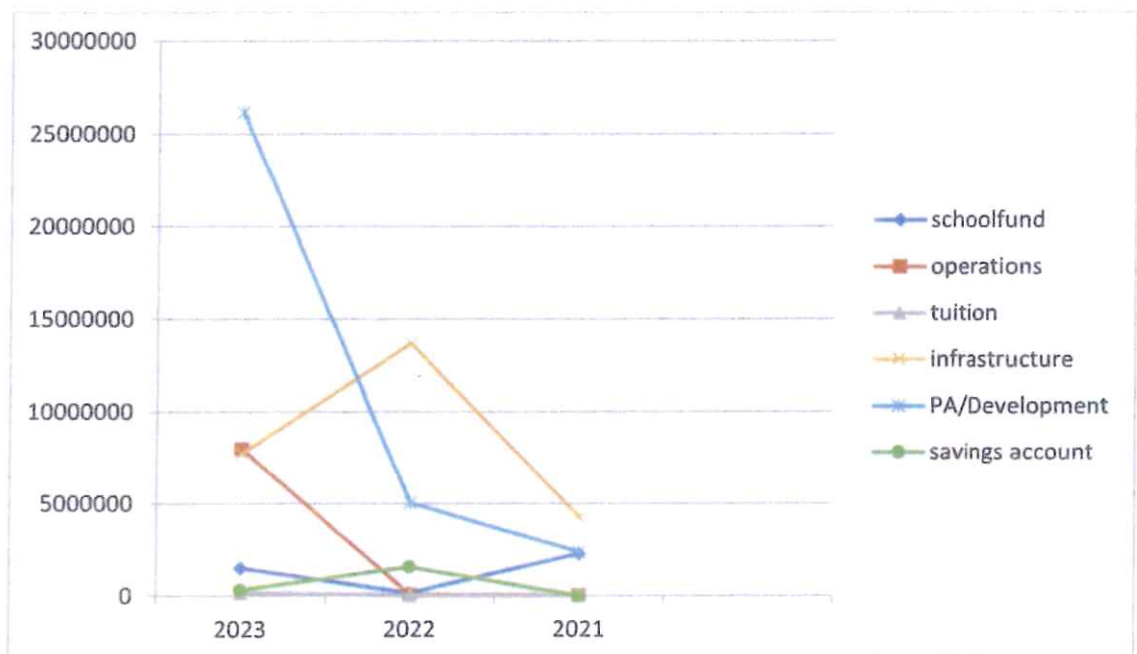


During the financial year payables increased by 11,566,423 this was as a result of:

- Increase in prepaid fees to 9,291,574 in 2023 from 1,549,382 in 2022.
- Increase in fees debtors to 17,527,424 in 2023 from 14,080,367 in 2022
- Inflation effects on all goods and services experienced in the market.

MOVEMENT OF CASH AND BANK BALANCES

S/NO	Accounts	2022/2023	2021/2022	2020/2021
1	School fund	1,762,818	155,784	2,295,721
2	Operations	7,968,806	50,579	20,469
3	Tuition	155,651	15,688	16,224
4	Infrastructure	7,687,049	13,674,404	4,249,069
5	PA/Development	26,158,984	5,042,732	2,398,030
6	Savings accounts	313,592	1,583,111	-
	TOTAL	44,046,900	20,522,298	8,979,523
	Increase/Decrease	23,524,602	11,542,775	370,020



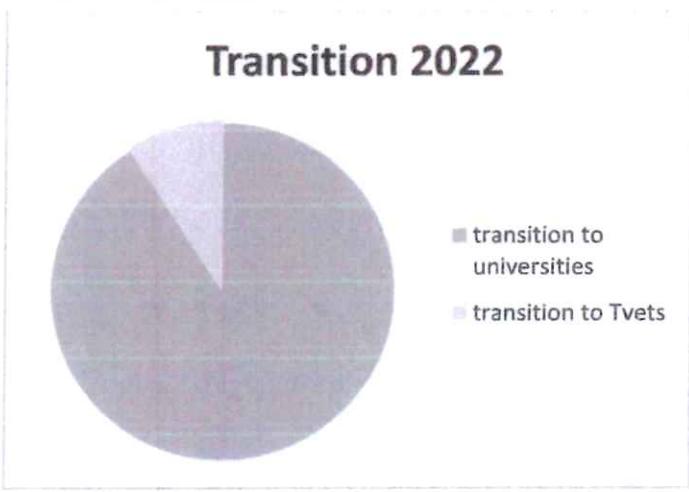
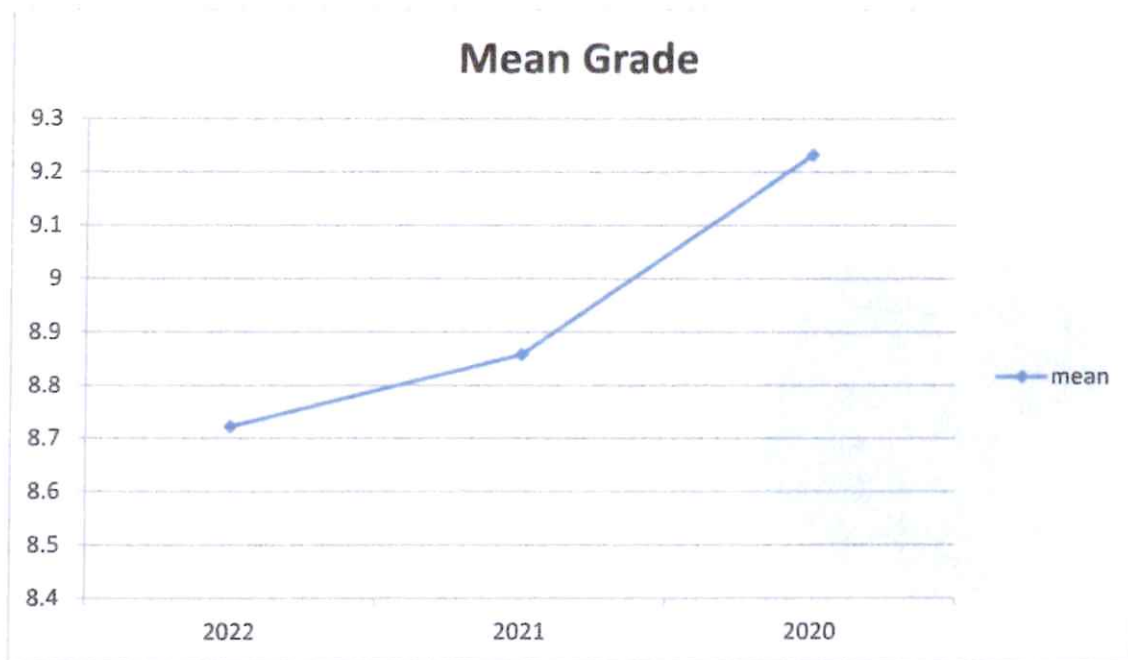
This reflects the closing cash and bank balances of the different school accounts over the last three years.

b) Teacher Student ratio:

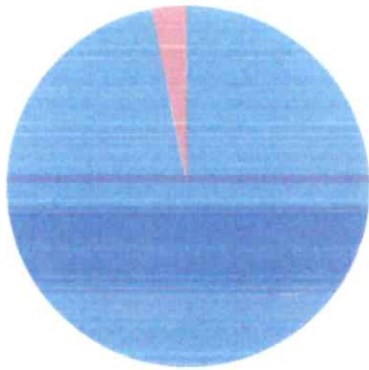
The school has a population of 1740 students with only 68 teachers employed by TSC. During the financial year only 1 teacher retired from the service and 1 was promoted to another school. The total no. of teachers posted by TSC during the year was 9 teachers. In order to mitigate the teacher shortage the BOM has employed 14 teachers.

ACADEMIC PERFORMANCE FOR THE LAST THREE YEARS**MEAN SCORE IN KCSE**

Year	Enrolled candidates	Mean	Deviation	Transition to universities	% transition to universities	Transition To TVETS	Remarks
2022	345	8.722	-0.136	313	91%	32	Negative deviation of 0.136 the lowest grade was D+ (1) there was a 100% transition to institution of higher learning.
2021	324	8.858	-0.374	297	92%	27	Negative deviation - 0.374 the lowest grade was D+(1) there was a 100% transition to institution of higher learning.
2020	259	9.232	+0.27	251	97%	8	Position deviation +0.27 the least grade was a C- (2) there was a 100% transition to institution of higher learning.



2020



- Univesy transition
- TVETS transition

(d) Capacity of the school:

S/NO.			CAPACITY	ENROLMENT	DEFICIT CAPACITY
1.	Classrooms	33	1485	1740	255
2.	Dormitory	19	1432	1740	308
3.	Dining hall	1	950	1740	790
4.	Laboratories	6	400	800	400
5.	Library	1	250	1740	500
6.	Special rooms	French, music, computer			3 Rooms
7.	Toilets	45	1125	1740	615

e) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory phase 1	MOE&Parents	61%	23,955,870	14,882,265	31/12/2023
Gate	Donations	Complete	N/A	N/A	Completed
CBC Classrooms	MOE	Complete	1,111,270	1,111,270	Completed
Painting of school buildings	Donations	Complete	N/A	N/A	Completed

.....

School Principal

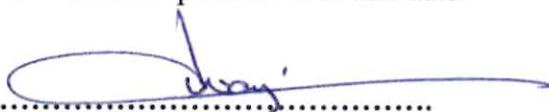
4. Statement of School Management Responsibility

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

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

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

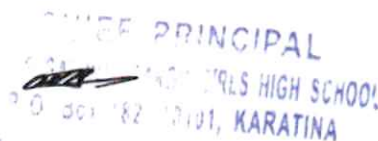
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.



.....
Name: Eng Wangai Ndirangu

Designation: Chairman, School Board of Management

Date: 27.09.2024



THREE PRINCIPAL
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
P.O. BOX 182, KARATINA

.....
Name: Jane K. Njuguna

Designation: School Principal & Secretary to Board of Management

Date: 27/09/2024



.....
Name: Rachael Wambui

Designation: Bursar/ Finance Officer

Date: 27/09/2024

REPUBLIC OF KENYA



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYERI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bishop Gatimu Ngandu Girls High School – Nyeri County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit had the following inaccuracies:

- (i) The statement of receipts and payments reflects an amount of Kshs.4,246,359 payments in respect of PA/Development however Note 11 to the financial statements reflects an amount of Kshs.4,246,458.
- (ii) The statement of budgeted versus actual amounts did not include the total income and total expenditures for the year under review. Further budgeted amounts for receipts from operations fees charged on parents and several expenditure varied with the amounts in the approved budget.

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

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.17,527,424 in respect of fees arrears as disclosed in Note 15 to the financial statements. However, included in the balance are receivables amounting to Kshs.10,669,953 which had been outstanding for more than two (2) years.

In the circumstances, the recoverability of the long outstanding receivables of Kshs.10,669,953 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bishop Gatimu Ngandu Girls High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.43,880,219. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2021/2022, NEMIS reflected 1,692 students while records from the School had 1,731 students, resulting to an underfunding of the School by an amount of Kshs.1,686,883. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

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

Review of the financial statements submitted for audit revealed various inadequacies and inaccuracies. This was contrary to the requirements of the financial reporting template issued by the Public Sector Accounting Standards Board and Regulation 101(4) of the Public Finance Management (National Government) Regulations, 2015 which requires Accounting Officer to prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, and not later than three months after the end of the financial year and submit them

to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury

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

3. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.29,658,979 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the grants is an amount of Kshs.6,503,000 in respect of infrastructure grants which was to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, an amount of Kshs.3,193,000 was transferred to infrastructure account, leaving a balance of Kshs.3,310,000 as at 30 June, 2022.

This is contrary to Ministry of Education Circular dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.148,823,686 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.324,360 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money of funds transferred to KESSHA amounting to Kshs.324,360 could not be confirmed.

5. Irregularities in the Procurement Process

The statement of receipts and payments for the year ended 30 June, 2023 reflected an amount of Kshs.148,823,686. Included in this expenditure is an amount of Kshs.55,709,130 relating to goods and services procured through framework agreements. Scrutiny of the records submitted for audit revealed the following inconsistencies:

- (i) The evaluation minutes provided for audit review indicated that only one supplier per category was responsive instead of seven (7) contrary to the requirement under Section 114(1c) of the Public Procurement and Asset Disposal Act, 2015,

that sets the basic minimum number of responsive vendor must be seven (7) in order for an entity to use the framework method of tendering.

- (ii) The tenderers were subjected to only financial evaluation; preliminary and technical evaluation were not done contrary to Section 55 of Public Procurement and Asset Disposal Act, 2015.
- (iii) The School did not enter into contract agreements with the vendors. This was contrary to Section 135(4) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract is formed between the person submitting the successful tender and the accounting office of a procuring entity until the written contract is signed by the parties.

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

6. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

25 September, 2024


6. Statement of Receipts and Payments for the Year Ended 30th June 2023

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1.	4,410,240	5,254,626
Government grants for operations	2.	29,658,979	28,451,586
Government Grants for infrastructure	3.	9,811,000	13,595,000
School fund income- parents' contributions	4.	111,562,550	110,841,612
Miscellaneous incomes	5.	38,868,070	30,111,570
PA/Development	6.	25,362,710	4,830,606
Total Receipts		219,673,549	193,085,000
Payments			
Tuition	7.	4,270,276	5,255,162
Operations	8.	21,740,752	28,421,476
Infrastructure	9.	15,798,355	4,169,675
Boarding and school fund	10.	148,823,686	143,093,119
PA /Development	11.	4,246,359	2,185,904
Total Payments		194,879,428	183,125,336
Surplus/Deficit		24,794,121	9,959,664

The school financial statements were approved on _____ 2023 and signed by:


 Name: Eng. Wangai Ndirangu
 Chair BOM
 Date: 27.09.2024

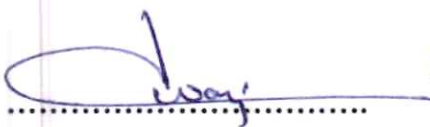
CHIEF PRINCIPAL
 BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 P. O. Box 182-10101, KARATINA
 DATE: 27/09/2024
 Name: Jane K. Njuguna
 School Principal/ Secretary to
 BOM
 Date: 27/09/2024


 Name: Rachael Wambui
 Bursar/ Finance Officer
 Date: 27/09/24

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

Description	Note	2022/2023	30/06/2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	12.	43,484,377	18,825,963
Cash balances	13.	248,931	113,325
Short term investment	14.	313,592	1,583,111
Total cash and cash equivalent		44,046,900	20,522,298
Accounts receivables	15.	17,527,424	14,080,368
Total financial assets		61,574,324	34,602,666
Financial liabilities			
Accounts payables	16.	(22,800,504)	(11,234,081)
Net financial assets		38,773,820	23,368,585
Represented by			
Accumulated fund b/fwd	17.	23,368,585	(875,326)
Surplus/deficit for the year		24,794,121	9,959,664
Add: changes in receivables		3,447,057	(371,857)
less :Adjusted savings account		(1,269,519)	
Less: changes in payables		(11,566,423)	14,656,104
Net financial position		38,773,820	23,368,585

The school's financial statements were approved on _____ 2023 and signed by:



Name: Eng. Wangai Ndirangu
Chair BOM

Date: 27.09.2024

CHIEF PRINCIPAL
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
P.O. Box 142-10101, KARATINA

DATE: _____ SIGN: _____
Name: Jane K. Njuguna
School Principal/ Secretary to BOM

Date: 27/09/24



Name: Rachael Wambui
Bursar/ Finance Officer

Date: 27/09/24

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	2022/2023		2021/2022	
		Kshs		Kshs
Cash from Operating Activities				
Receipts				
Government grants for tuition	1.	4,410,240		5,254,626
Government grants for operations	2.	29,658,979		28,451,586
Government grants for infrastructure	3.	9,811,000		13,595,000
School fund income- parents contributions/ fees	4.	111,562,550		110,841,612
Other income	5.	38,868,070		30,111,570
PA/Development account	6.	25,362,710		4,830,606
Total receipts		219,673,549		193,085,000
Payments				
Cash outflows for tuition	7.	4,270,276		5,255,162
Cash outflows for operations	8.	21,740,752		28,421,476
Cash outflows infrastructure	9.	15,798,355		4,169,675
Cash outflows Boarding/lunch and school fund payments	10.	148,823,686		143,093,119
Cash outflows PA/Development account	11.	4,246,359		2,185,904
Total payments		194,879,428		183,125,336
Net cash inflow/outflow from operating activities		24,794,121		9,959,664
Cash flow from investing activities				
Proceeds from sale of Assets				
Proceeds from investments	14.	(1,269,519)		1,583,111
Purchase of investments				
Net cash inflow/outflows from investing activities		23,524,602		11,542,775
Cash flow from Financing activities				
Proceeds from borrowings/ loans				
Repayment of principal borrowings				
Net cash inflow/outflow from financing activities				
Net increase/decrease in cash and cash equivalents		23,524,602		11,542,775
Cash and cash equivalent at beginning of the 2022/2023FY		20,522,298		8,979,523
Cash and cash equivalent at end of the 2022/2023FY		44,046,900		20,522,298

The school's financial statements were approved on _____ 2023 and signed by:

.....
 Name: Eng. Wangai Ndirangu
 Chair BOM
 Date:

CHIEF PRINCIPAL
 BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 P.O. Box 182-10101, KARATINA
 DATE: 27/09/24
 SIGN:

.....
 Name: Rachael Wambui
 Bursar/ Finance Officer
 Date: 27/09/24

Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
Receipts										
(1) Capitation Grant on Tuition										
Reference Materials	465,000				465,000		425,061		91%	
Exercise Books	1,923,374				1,923,374		1,762,686		92%	
Laboratory Equipment	1,063,948				1,063,948		969,385		91%	
Internal Exams	341,107				341,107		306,538		90%	
Teaching / Learning Materials	960,207				960,207		901,280		94%	
Chalk	51,367				51,367		45,290		88%	
(2) Capitation Grant on Operations										
Personnel Emoluments	6,888,750				6,888,750		4,394,430		64%	
Repairs And Maintenance	18,412,500				18,412,500		16,503,000		90%	
Local Transport / Travelling	1,187,250				1,187,250.00		1,119,719		94%	
Electricity And Water	3,869,750				3,869,750		2,870,483		74%	
Medical	360,000				360,000		319,300		88%	
Administration Costs	3,869,750				3,869,750		3,279,837		85%	
Activity	2,523,750				2,523,750		1,172,209		46%	
Gratuity										
3) FDSE for infrastructure										
Maintenance & Improvement MOE	4,811,000				4,811,000		4,811,000		100%	
Transition Infrastructure Grants	5,000,000				5,000,000		5,000,000		100%	
Administration Block										

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Annual Report and Financial Statement For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
(4) Fees Charged on Parents										
Personnel Emoluments	10,477,130				10,477,130		11,704,505		97%	
Repairs And Maintenance	8,883,400				8,883,400		8,141,856		91%	
Local Transport / Travelling	5,752,715				5,752,715		8,387,327		76%	
Electricity And Water	12,067,665.00				12,067,665		12,530,141		103%	
Medical										
Administration Costs	7,344,315				7,344,315		7,062,862		96%	
Activity	2,023,555				2,023,555		1,961,338		97%	
Fee On Boarding Equipment and Stores	66,208,545				66,208,545		64,398,766		97%	
5) Miscellaneous Income										
Rent income	261,230.00				261,230		261,230		100%	
Income from farming	78,624.00				78,624		78,624		100%	
Arrears	3,353,269.00				3,353,269		3,353,269		100%	
Prepayments	14,730,363.00				14,730,363		14,730,363		100%	
Advances	102,700.00				102,700		102,700		100%	
Clubs	718,473.00				718,473		718,473		100%	
Pocket Money	139,127.00									
Uniform	13,661,649				13,661,649		13,661,649		100%	
Dividends incomes	4,039				4,039		4,039		100%	
Bursary	5,818,596				5,818,596		5,818,596		100%	
Total Income	203,353,148				203,353,148		219,673,549			
(6) Expenditure For Tuition										

Annual Report and Financial Statement for the year ended 30th June 2023

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
Exercise Books	300,000				465,000		168,700		36%	
Reference materials	168,700				1,923,374		300,000		42%	
Laboratory Equipment	1,024,350				1,063,948		1,024,350		96%	
Teaching / Learning Materials	1,448,330				341,107		301,000		88%	
Exams And Assessment	301,000				960,207		1,148,330		99%	
Bank Charges	3,801				3,801		3,801		100%	
Creditors	1,017,135				1,017,135		1,017,135		100%	
Chalks	51,367				51,367		6,960		14%	
(7) Expenditure For Operations										
Personnel Emoluments	6,888,750				6,888,750		6,880,040		100%	
Repairs, Maintenance & Improvements	18,412,500				18,412,500		9,811,000		53%	
Local Transport / Travelling	1,187,250				1,187,250		251,890		21%	
Electricity, Water and Conservancy	3,869,750				3,869,750		834,810		22%	
Administration Costs	3,869,750				3,869,750		2,012,872		52%	
Activity Expenses	2,523,750				2,523,750		1,635,090		65%	
Creditors	315,050				315,050		315,050		100%	
(8) Expenditure For infrastructure										
Construction of classrooms	323,330				323,330		323,330		100%	
Construction of DORMS	14,882,265				14,882,265		14,882,265.00		100%	
Strategic plan	150,000				150,000		150,000		100%	
Master plan	440,000				440,000		440,000		100%	
Bank charges	2,760				2,760.00		2,760		100%	

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Annual Report and Financial Statement For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %	Kshs
(9) Expenditure For school fund/lunch/boarding										
Personnel Emoluments		10,477,130			10,477,130		9,086,571		87%	
Repairs, Maintenance and Improvements		8,883,400			8,883,400		8,097,261		91%	
Local Transport / Travelling		5,752,715			5,752,715		7,608,547		132%	
Electricity, Water and Conservancy		12,067,665			12,067,665		10,011,801		83%	
Administration Costs		7,344,315			7,344,315		8,211,911		111%	
Activity		2,023,555			2,023,555		2,425,522		120%	
Gratuity		562,785			562,785		562,785		100%	
Boarding Equipment and Stores		66,208,545			66,208,545		60,283,771		91%	
Farm Expenses		350,762			350,762		350,762		100%	
Prepayment		13,934,274			13,934,274.00		13,934,274		100%	
Pocket Money		65,177			65,177.00		65,177		100%	
Uniform		13,050,480			13,050,480.00		13,050,480		100%	
Advances		115,840			115,840.00		115,840		100%	
Creditors		7,190,566			7,190,566.00		7,190,566		100%	
Clubs		712,200			712,200.00		712,200		100%	
Bursary		5,818,596			5,818,596.00		5,818,596		100%	
Transfer to PA account		1,297,522			1,297,522.00		1,297,522		100%	
PA project expenses		4,246,359			4,246,458.00		4,246,458		100%	
Total		217,165,884			217,165,884		194,879,428			

Operations tuition account depend solely on the funding from the government hence the underfunding and the under utilization of the funds

Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

*Notes to the Financial Statements***1 Government Grants for Tuition**

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	425,061	650,150
Exercise Books	1,762,686	2,295,500
Laboratory Equipment	969,385	874,220
Internal Exams	306,538	557,264
Teaching / Learning Materials	901,280	678,040
Chalks	45,290	199,452
Total	4,410,240	5,254,626

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	4,394,430	4,743,121
Repairs And Maintenance	16,503,000	13,595,000
Local Transport / Travelling	1,119,719	1,195,500
Electricity And Water	2,870,483	3,728,228
Medical	319,300	324,000
Administration Costs	3,279,837	4,865,736
Activity	1,172,208	
Other Vote Heads (specify)*		
Total	29,658,979	28,451,585

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	4,811,000	13,595,000
Transition infrastructure grants	5,000,000	
Administration Block		
Economic stimulus grants		
Total	9,811,000	13,595,000

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

4 School Fund Income -Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	11,704,505	14,764,750
Repairs and maintenance	8,141,856	5,280,342
Local transport / travelling	4,387,327	4,431,140
Electricity and water	12,530,141	13,628,681
Administration costs	7,062,862	10,075,151
Activity	1,961,338	2,117,875
Fee on Boarding Equipment and stores	64,398,766	60,543,673
Transfer From PA	1,375,755	
Total	111,562,550	110,841,612

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent income	261,230	250,750
Income from farming	78,624	18,500
Arrears	3,353,269	1,256,647
Prepayments	14,730,363	8,266,899
Advances	102,700	76,245
Clubs	718,473	492,525
Pocket Money	139,127	217,670
Uniform	13,661,649	19,406,819
Dividends incomes	4,039	3,304
Bursary	5,818,596	72,211
Total	38,868,070	30,111,570
6. PA/Development levies	25,362,710	4,830,606

Notes to the Financial Statements (continued)

Payments

7. Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	300,000	1,291,242
Reference materials	168,700	
Laboratory Equipment	1,024,350	2,779,570
Teaching / Learning Materials	1,448,330	99,000
Exams And Assessment	301,000	250,000
Bank Charges	3,801	
Creditors	1,017,135	782,478
Chalks	6,960	52,872
Total	4,270,276	5,255,162

8. Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	6,880,040	3,989,072
Administration Cost	2,012,872	4,014,847
Repairs And Maintenance & Improvements	9,811,000	13,595,000
Local Transport / Travelling	251,890	363,401
Electricity And Water	834,810	4,209,549
Activity Expenses	1,635,090	147,760
Creditors	315,050	2,101,847
Total	21,740,752	28,421,476

Notes to the Financial Statements (continued)

9. Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	323,330	448,435
H/Science Room Repairs		108,042
Furniture		3,611,850
Construction of dormitory	14,882,265	
Strategic plan	150,000	
Master plan	440,000	
Bank charges	2,760	1,339
Total	15,798,355	4,169,675

10. Boarding and School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	9,086,571	12,013,132
Repairs And Maintenance & Improvements	8,097,261	4,312,070
Local Transport / Travelling	7,608,547	5,220,521
Electricity And Water	10,011,801	9,419,584
Administration Costs	8,211,911	7,946,833
Gratuity	562,785	
Activity	2,425,522	1,212,470
Expenses On Income Generating Activities(Farm)	350,762	170,680
Fee On Boarding Equipment and Stores	60,283,771	51,987,483
Rent Expenses		4,200
Prepayment	13,934,274	
Pocket Money	65,177	
Uniform	13,050,480	20,484,695
Others		30,321,451
Advances	115,840	
Creditors	7,190,566	
Clubs	712,200	
Bursary	5,818,596	
Transfer to PA account	1,297,522	
Total	148,823,686	143,093,119
11. PA project expenses	4,246,458	2,185,904

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

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

Notes to the Financial Statements (continued)

Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1106192923	155,651	15,688
Operations Account	Active	1106193407	7,968,806	50,579
School Fund Account/Boarding	Active	1106188446	1,513,887	42,460
Parent Association Development Account	Active	1215367635	26,158,984	5,042,732
Infrastructural Account	Active	01139410394200	7,687,049	13,674,403
Total			43,484,377	18,825,963

Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	248,931	113,325
Total	248,931	113,325

Short Term Investments

Description	2022/2023	2021/2022
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Saving accounts	313,592	1,583,111
Total	313,592	1,583,111

Notes to the Financial Statements (continued)

Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	17,511,924	14,023,222
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		22,755
Imprest(list/schedule attached)		
Rent arrears(list/schedule attached)	15,500	34,390
Total	17,527,424	14,080,368

15b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,841,971	39%	920,845	7%
Between 1- 2 years			16,971	
Between 2-3 years				
Over 3 years	10,669,953	61%	13,085,406	93%
Total (should tie to note 13 a)	17,511,924	100%	14,023,222	100%

Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	12,796,400	8,522,751
Prepaid Fees	9,291,574	1,849,382
Unpaid salaries and statutory deductions		
Clubs & societies	712,530	861,948
Total	22,800,504	11,234,081

Notes to the Financial Statements (continued)

16b Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year		12,796,400	8,522,751	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)		12,796,400	8,522,751	

17. Fund Balance Brought Forward

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Bank Balances		18,825,863		8,948,653
Cash Balances		113,325		30,870
Short Term Investments		1,583,111		1,583,111
Receivables		14,080,367		14,452,224
Payables		(11,234,081)		25,890,185
Total		23,368,585		(875,326)

Other important disclosure notes

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

Non-current Liabilities Summary

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

Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Goats	9	Est 72,000.00	Est 72,000.00
Pigs	79	Est 790,000.00	656,000.00
Poultry		0.00	15,200.00
Trees	2030	Est10,150,000.00	Est 10,250,000.00
Total		11,012,000.00	10,957,000.00

Borrowings

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

Other important disclosure notes

Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	1,918,380.00	1,427,350.00
Lab consumables	Est. 1,206,074.00	2,187,132.00
Farm produce	-	
Medication	392,565.00	385,565.00
Construction Materials	-	
Stationery	3,986,685.00	3,443,100.00
	7,503,704.00	7,443,147.00

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

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)

Sign and Date
Principal

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

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
A D N HILL FARM	552,690.00			552,690.00		
CEMIN SUPPLIES	583,000.00			583,000.00		
CENTRIFUGAL TECHNOLOGIES	47,200.00			47,200.00		
DESJAK ENTERPRISES	1,215,600.00			1,215,600.00		
FLAMINGO GENERAL MERCHANTS	266,630.00			266,630.00		
JAQWA ENTERPRISE	1,592,500.00			1,592,500.00		
JOYMIN COMMODITY TRADERS	730,800.00			730,800.00		
LUCY WANJIRU GATHONI	7,100.00			7,100.00		
NAIROBI SPORTS HOUSE	450,680.00			450,680.00		
NAWIRI ENTERPRISES	986,450.00			986,450.00		
NESSKITS SOLUTIONS	109,800.00			109,800.00		
SIGLAM INVESTORS	592,000.00			592,000.00		
SOPHIAMARK	25,600.00			25,600.00		
ZAKA CAPITAL	5,602,350.00			5,602,350.00		
TOTAL	12,796,400.00			12,796,400.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 20 Acres	Est. 30,000,000.00	-	-	Est. 30,000,000.00
Buildings And Structures	Est. 350,000,000.00	15,993,535.00	-	Est.365,993,535.00
Motor Vehicles				
• KAN 695U ISUZU	2,180,000.00	-	-	2,180,000.00
• KCE 187D SCANIA	11,000,000.00	-	-	11,000,000.00
• KCV 401S SCHOOLVAN	2,400,000.00	-	-	2,400,000.00
Office Equipment, Furniture And Fittings	Est. 5,000,000.00	-	-	Est. 5,000,000.00
ICT Equipment, And Other ICT Assets	Est. 5,000,000.00	-	-	Est. 5,000,000.00
Tools And Apparatus	Est. 5,000,000.00	-	-	Est. 5,000,000.00
Textbooks	Est. 10,000,000.00	-	-	Est. 10,000,000.00
Other Machinery And Equipment	Est. 15,000,000.00			Est. 15,000,000.00
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	Est. 600,000.00	-	-	Est. 600,000.00
Total	Est. 436,180,000.00	15,993,535.00		Est.452,173,535.00

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

FEE DEBTORS

	FORM 1		FORM2		FORM 3		FORM 4
1P	110,540.00	2P	209,988.00	3P	266,711.00	4P	360,079.00
1M	41,502.00	2M	133,013.00	3M	248,833.00	4M	246,481.00
1J	95,726.00	2J	150,192.00	3J	350,348.00	4J	245,013.00
1N	78,329.00	2N	97,493.00	3N	176,615.00	4N	268,600.00
1V	164,664.00	2V	281,003.00	3V	256,560.00	4V	221,988.00
1U	96,908.00	2U	119,635.00	3U	185,364.00	4U	179,625.00
1E	188,808.00	2E	265,778.00	3E	159,505.00	4E	173,289.00
1Y	54,713.00	2Y	203,700.00	3Y	131,626.00	4Y	343,046.00
1T	69,389.00	2T	159,129.00	3T	416,014.00		
1G	91,764.00						
TOTAL	992,343.00		1,619,931.00		2,191,576.00		2,038,121.00
TOTAL FEES BALANCE			6,841,971.00				

PREPAYMENTS

	FORM 1		FORM2		FORM 3		FORM 4
1P	183,607.00	2P	78,854.00	3P	476,327.00	4P	178,412.00
1M	188,845.00	2M	240,637.00	3M	323,286.00	4M	252,300.00
1J	125,414.00	2J	316,384.00	3J	295,214.00	4J	359,739.00
1N	192,467.00	2N	222,498.00	3N	569,714.00	4N	177,566.00
1V	198,448.00	2V	235,400.00	3V	237,959.00	4V	252,783.00
1U	279,552.00	2U	288,747.00	3U	317,763.00	4U	224,413.00
1E	236,677.00	2E	236,337.00	3E	511,923.00	4E	133,427.00
1Y	123,125.00	2Y	234,754.00	3Y	271,425.00	4Y	261,204.00
1T	324,736.00	2T	200,994.00	3T	200,834.00		
1G	339,809.00						
TOTAL	2,192,680.00		2,054,605.00		3,204,445.00		1,839,844.00
TOTAL FEES PREPAYMENT			9,291,574.00				

BG NGANDU GIRLS

P.O. BOX 182 10101

KARATINA

SCHOOL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2023

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
Cash	0	0.00	0.00	113,324.00	0.00	0.0
Bank	0	0.00	0.00	42,459.74	0.00	0.0
1.INCOME						
UNIFORM	8	11,506,050.00	0.00	13,661,649.00	0.00	(2,155,599.00)
ACTIVITY	9	2,023,555.00	0.00	1,961,338.00	0.00	62,217.00
LTT	10	3,752,715.00	0.00	4,387,327.00	0.00	(634,612.00)
ADMIN COSTS	11	6,344,315.00	0.00	7,062,862.00	0.00	(718,547.00)
RMI	12	7,883,400.00	0.00	8,141,856.00	0.00	(258,456.00)
PE	13	12,039,915.00	0.00	11,704,505.00	0.00	335,410.00
EWC	14	15,067,665.00	0.00	12,530,141.00	0.00	2,537,524.00
BES	15	66,208,545.00	0.00	64,398,766.00	0.00	1,809,779.00
POCKET MONEY	19	0.00	0.00	139,127.00	0.00	0.00
2.EXPENDITURE						
UNIFORM	8	11,506,050.00	13,050,480.00	0.00	0.00	(1,544,430.00)
ACTIVITY	9	2,023,555.00	2,425,522.00	0.00	0.00	(401,967.00)
LTT	10	3,752,715.00	7,608,547.00	0.00	0.00	(3,855,832.00)
ADMIN COSTS	11	6,344,315.00	8,211,911.00	0.00	0.00	(1,867,596.00)
RMI	12	7,883,400.00	8,097,261.00	0.00	0.00	(213,861.00)
PE	13	12,039,915.00	9,086,571.00	0.00	0.00	2,953,344.00
EWC	14	15,067,665.00	10,011,801.00	0.00	0.00	5,055,864.00
BES	15	66,207,545.00	60,283,771.00	0.00	0.00	5,923,774.00
POCKET MONEY	19	0.00	65,177.00	0.00	0.00	0.00
3.OTHERS						
Arrears	1	12,174,884.00	0.00	3,353,269.00	0.00	0.00
Sundry Creditors	2	7,190,566.00	7,190,566.00	0.00	0.00	0.00
Prepayments	3	5,635,609.00	13,934,274.00	14,730,363.00	0.00	0.00
GRATUITY	21	0.00	562,785.00	0.00	0.00	0.00
KCSE EXAM	24	0.00	25,100.00	25,100.00	0.00	0.00
RD Cheques	25	0.00	874,500.00	874,500.00	0.00	0.00
FORM	31	0.00	350,762.00	78,624.00	0.00	0.00
FINDEDS	32	0.00	0.00	4,038.95	0.00	0.00
CLUBS	35	0.00	712,200.00	718,473.00	0.00	0.00
ANCE	36	0.00	115,840.00	102,700.00	0.00	0.00
RENT	38	430,960.00	0.00	261,230.00	0.00	0.00
BURSARY	39	0.00	5,818,596.00	5,818,596.00	0.00	0.00
SOCIAL WEFARE	45	0.00	87,600.00	87,600.00	0.00	0.00
P.A ACCOUNT	46	0.00	1,297,522.00	1,375,755.00	0.00	0.00
N.S.S.F	47	0.00	377,004.00	377,004.00	0.00	0.00
P.A.Y.E	48	0.00	43,489.00	43,489.00	0.00	0.00
V.H.I.F	49	0.00	159,550.00	159,550.00	0.00	0.00
NGANDU WORKERS SELF HELP GR	50	0.00	627,896.00	627,896.00	0.00	0.00
AT KENYA SCHOOLS SACCO	51	0.00	111,336.00	111,336.00	0.00	0.00
JEWFORTIES SACCO	52	0.00	137,491.00	137,491.00	0.00	0.00
CLOSING BALANCES						
Cash	0	0.00	248,931.00	0.00	0.00	0.00
Bank	0	0.00	1,513,886.69	0.00	0.00	0.00
			153,030,369.69	153,030,369.69		

BG NGANDU GIRLS

P.O. BOX 182 10101

KARATINA

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2023

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
OPENING BANK BALANCE	0	0.00	0.00	50,578.70	0.00	0.00
REVENUE						
L.T.T.	5	2,187,250.00	0.00	1,119,719.20	0.00	1,067,530.80
E.W.C.	6	3,869,750.00	0.00	2,870,483.00	0.00	999,267.00
ADM. COST	7	3,869,750.00	0.00	3,279,837.00	0.00	589,913.00
PEMOLUMENTS	8	5,888,750.00	0.00	4,394,430.80	0.00	1,794,320.00
MEDICAL	9	180,000.00	0.00	319,300.00	0.00	(139,300.00)
ACTIVITY	11	2,523,750.00	0.00	1,172,208.80	0.00	1,351,542.00
MAINTENANCE & IMPROVEMENT	14	13,412,500.00	0.00	16,503,000.00	0.00	3,090,500.00
EXPENDITURE						
T.T.	5	2,187,250.00	251,890.00	0.00	0.00	1,935,360.00
W.C.	6	3,869,750.00	834,810.00	0.00	0.00	3,034,940.00
ADM. COST	7	3,869,750.00	2,012,872.00	0.00	0.00	1,856,878.00
PEMOLUMENTS	8	5,888,750.00	6,880,040.00	0.00	0.00	(991,290.00)
MEDICAL	9	180,000.00	0.00	0.00	0.00	180,000.00
ACTIVITY	11	2,523,750.00	1,635,090.00	0.00	0.00	888,660.00
MAINTENANCE & IMPROVEMENT	20	13,412,500.00	9,811,000.00	0.00	0.00	3,601,500.00
OTHERS						
Sundry Creditors	1	315,050.00	315,050.00	0.00	0.00	0.00
NSSF	10	0.00	365,772.00	365,772.00	0.00	0.00
NHIF	15	0.00	161,850.00	161,850.00	0.00	0.00
NGANDU WORKERS S HELP GROUP	16	0.00	618,521.00	618,521.00	0.00	0.00
MT KENYA SACCO	17	0.00	98,668.00	98,668.00	0.00	0.00
NEW FORTIES SACCO	18	0.00	127,384.00	127,384.00	0.00	0.00
PAYE	25	0.00	40,784.00	40,784.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	7,968,805.50	0.00	0.00	0.00
			31,122,536.50	31,122,536.50		

Prepared By

_____ sar

Sign _____



Checked By

Principal

**SHOP GATIMU NGANDU
GIRLS HIGH SCHOOL
P.O. BOX 182 KARATINA**

Date:.....Sign.....

SECRETARY B.O.M

BG NGANDU GIRLS

P.O. BOX 182 10101

KARATINA

TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2023

	<u>L/NO</u>	<u>BUDGET</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
BANK	0	0.00	0.00	15,687.60	0.00	0.00
REVENUE						
EXERCISE BOOKS	5	1,923,394.00	0.00	1,762,686.00	0.00	160,708.00
LABORATORY EQUIPMENT	6	1,063,948.00	0.00	969,385.00	0.00	94,563.00
TEACHING/LEARNING MATERIALS	7	960,207.00	0.00	901,280.00	0.00	58,927.00
CHALK	8	51,367.00	0.00	45,290.00	0.00	6,077.00
REFERENCE/LIBRARY MATERIAL	9	465,000.00	0.00	425,061.00	0.00	39,939.00
E&A EXAM AND ASSESSMENT	10	341,107.00	0.00	306,537.50	0.00	34,750.00
EXPENDITURE						
EXERCISE BOOKS	5	1,923,394.00	300,000.00	0.00	0.00	1,623,394.00
LABORATORY EQUIPMENT	6	1,063,948.00	1,024,350.00	0.00	0.00	39,598.00
TEACHING/LEARNING MATERIALS	7	960,207.00	1,448,330.00	0.00	0.00	(488,123.00)
CHALK	8	51,367.00	6,960.00	0.00	0.00	44,407.00
REFERENCE/LIBRARY MATERIAL	9	465,000.00	168,700.00	0.00	0.00	296,300.00
E&A EXAM AND ASSESSMENT	10	341,107.00	301,000.00	0.00	0.00	40,107.00
OTHERS						
SUNDRY CREDITOR	13	1,017,135.00	1,017,135.00	0.00	0.00	0.00
Bank charges	14	0.00	3,801.00	0.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	155,651.10	0.00	0.00	0.00
			4,425,927.10	4,425,927.10		

Prepared By

Bursar

Sign



Checked By

Principal

BISHOP GATIMU NGAN
GIRLS HIGH SCHOOL
P.O. Box 182 KARATINA

Date:..... Sign.....

SECRETARY B.O.M

Bishop Gatimu Ngandu Girls High Sch

P.O. Box 182-10101

Karatina

INFRASTRUCTURE ACCOUNT - TRIAL BALANCE AS AT 30TH JUNE 2023						
OPENING BALANCES	L/F	DEBIT	CREDIT	COMMITMENT	BALANCE	
CASH	0	0.00	0.00	0.00	0.00	
BANK	0	0.00	0.00	13,674,403.95	0.00	
INCOMES					0.00	
Operations A/C Transfer RMI	1	0.00	0.00	9,811,000.00		
					0.00	
EXPENDITURE					0.00	
CBC classrooms	3	323,330.00	0.00		0.00	
Dormitory project phase 1	4	14,882,265.00	0.00		0.00	
Strategic plan	5	150,000.00	0.00		0.00	
Master plan	6	440,000.00	0.00		0.00	
Bank charges		2,760.00				
CLOSING BALANCES						
CASH	0	0.00				
BANK	0	7,687,048.95				
		23,485,403.95	23,485,403.95			

Prepared By

Bursar

Sign... 

Checked by

Principal

**BISHOP GATIMU NGANDU
GIRLS HIGH SCHOOL**
P. O. Box 182 KARATINA
Date:..... Sign.....
SECRETARY B.O.M

BISHOP Gatimu Ngandu Girls High Sch

P.O. Box 182-10101

karatina

PA ACCOUNT - TRIAL BALANCE AS AT 30TH JUNE 2023						
OPENING BALANCES	L/F		DEBIT	CREDIT	COMMITMENT	BALANCE
CASH	0	0.00	0.00	0.00		0.00
BANK	0	0.00	0.00	5,042,732.35		0.00
INCOMES						
DEVELOPMENT FUND	1	0.00	2,949,287.00	22,458,423.00		0.00
MAIN ACCOUNT				2,904,287.00		
EXPENDITURE						
MAIN ACCOUNT			2,849,287.00			
SANITATION BLOCK			1,393,180.00			
BANK CHARGES			3,892.00			
CLOSING BALANCES						
CASH	0		0.00			
BANK	0		26,158,984.35			
			30,405,442.35	30,405,442.35		

Prepared By

Bursar

Sign. 

Checked by

Principal

**BISHOP GATIMU NGANDU
GIRLS HIGH SCHOOL
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Date:.....Sign.....
SECRETARY B.O.M