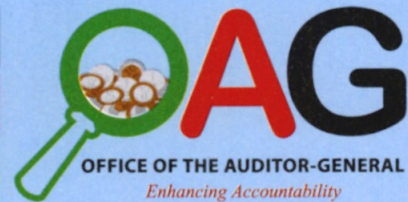


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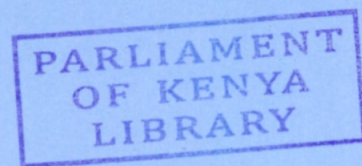


REPORT

OF

THE AUDITOR-GENERAL

ON



HON. D.M AMIN GIRLS DAY
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

WAJIR COUNTY

 NATIONAL ASSEMBLY PAPERS LAID	
DATE:	10 JUN 2026
DAY: WED	
TABLED BY:	HON. NADMI WAQO, MP
CLERK-AT THE-TABLE:	DEPUTY MAJORITY PARTY WHIP V. WAMBUI

For the Year Ended 30th June 2023



HON DM AMIN GIRLS DAY SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

1. 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.

2. 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 in Wajir County, Wajir east Sub-County.

The school was registered in 15th May 2020 under registration number 08/S/3000/26/018 and is currently categorized as a *Sub- County* public school established, owned by the Government.

The school is a Day school and had 642 number of students as at 30th June 2023. It has 3 streams and 17 teachers of which 7 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Fatuma Abdullahi	Chairperson	08/09/2021
2	Muhyadin Hassan	V. Chairperson	08/09/2021
3	Ali M. Bash	Secretary – Principal	08/09/2021
4	Habiba A. Kuresh	Member	08/09/2021
5	Habon Abdi	Member	08/09/2021
6	Hassan Kasai	Member	08/09/2021
7	Hussein Osman	Member	08/09/2021
8	Mohamed Jelle	Member	08/09/2021
9	Issack Ibrahim	Member	08/09/2021
10	Mwaniki Franklord	Member	08/09/2021
11	Abdullahi Mohamed	Member	08/09/2021
12	Hussein Kalil	Member	08/09/2021
13	Kassim Musa	Member	08/09/2021
14	Ifrah Ibrahim	Member	08/09/2021

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Fatuma Abdullahi 2.Ali Bash 3.Muhyadin hassan 4.Hussein osman	Chairman secretary V.chairperson member	3 out of 9
2	Audit Committee	1.Hussein Osman 2.Habiba Kuresh 3.Issack Ibrahim	Chairman secretary member	3 out of 4
3	Finance,procurement and general purposes Committee	1.Ifrah Ibrahim 2.Hussein Osman 3.Habiba Kuresh	Chairman secretary member	2 out of 3
4	Academic Committee	1.Issack Ibrahim 2.Habon Abdi 3.Hassan Kasai	Chairman secretary member	3 out of 9
5	Development Committee	1.Hussein Osman 2.Ali Bash 3.muhyadin Hassan 4.Fatuma Abdullahi	Chairman secretary member	3 out of 3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Ali M. Bash	TSC No. 462962
2	Deputy Principal	Maryan Abdi	TSC No. 580582
3	School Bursar	Nuria Mohamed Hassan	

(e) Schools contacts

Post Office Box: 705-70200, Wajir
Telephone: 0722872873
E-mail: hondmamingirls2021@gmail
Website: N/A
Facebook: N/A
Twitter: N/A

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

6. School Bankers

The school operated 04 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

7. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number: 1224820436-MI

2. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1222777606 -operation

3. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1224819993-main

4. Name of Bank: Kenya Commercial Bank
Branch: Wajir
Account Number 1222777827-tuition

MPESA Pay Bill Number not attached to bank accounts

(f) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

- Surplus/ deficit for the year and a comparison of the same for the last three years

Years	2021	2022	2023
Surplus/ (Deficit)	(649,419)	167,618	3,890,250

Capitation grants from the ministry of education for the last three years

Years	2021	2022	2023
Amount (Kshs)	5,027,667	11,715,615	12,623,837

Ratio of capitation grant per student over the last three years

Years	No of Students	Amount (Kshs)
2021	430	11,692
2022	642	12,255
2023	642	10,898

A three years overview of growth of others income(s) earned by the school

Years	Fees Collection (Kshs)
2021	3,505,250
2022	8,610,300
2023	7,252,935

A three-year overview of growth in expenditure of the school

Years	Total Payments (Kshs)
2021	7,980,336
2022	18,826,297
2023	15,986,522

Movement of debtors and creditors of the school over the last three (3) years

Years	Debtors (Kshs)	Creditors (Kshs)
2021	694,000	
2022	1,360,000	602,001
2023	1,800,000	865,802

a) Teacher Student ratio:

The school has eleven (11) teachers which are all employed by TSC. There are also fourteen teachers employed by the Board of Management of the school. There are two teachers who are transferred and one teacher retired during this period. However, TSC employed two teachers since July last year. The table below shows the number of teachers employed by TSC and Board of Management according to their subject combinations.

SUBJECTS	NUMBER OF TEACHERS	
	TSC employed	BOM employed
MATHS	02	03
ENGLISH	02	02
KISWAHILI	01	03
CHEMISTRY	03	02
BIOLOGY	02	02
PHYSICS	02	02
B/STUDIES	01	01
IRE	02	01

Hon Dm Amin Girls Day Secondary School

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

<i>HISTORY</i>	<i>03</i>	<i>01</i>
<i>GEOGRAPHY</i>	<i>00</i>	<i>01</i>
<i>ARABIC</i>	<i>00</i>	<i>02</i>

b) Mean score in the 2021-2023 KCSE:

The table below shows KCSE mean score for the three years.

YEAR	MEAN SCORE	DEVIATION	C	C+ and above
2021	6	+0	C	104
2022	6	-0	C	195
2023	7	+1	C+	198

c) Number of Candidates in the 2021-2023 KCSE:

The table below shows number of KCSE students for the three years.

YEAR	BOYS	GIRLS	TOTAL
2021	0	104	104
2022	0	195	195
2023	0	198	198

d) Capacity of the school:

The total numbers of students are six hundred forty-two (642). The available used and unused facilities are as follows

		<i>PERMANENT & COMPLETED</i>	<i>PERMANENT & INCOMPLETE</i>	<i>TEMPORARY</i>
<i>1</i>	<i>Classrooms</i>	<i>14</i>	<i>02</i>	<i>00</i>
<i>2</i>	<i>Toilets</i>	<i>15 (teachers, s/staff & students)</i>	<i>24</i>	<i>00</i>
<i>3</i>	<i>Laboratory</i>	<i>02</i>	<i>00</i>	<i>00</i>
<i>4</i>	<i>Library</i>	<i>00</i>	<i>00</i>	<i>00</i>
<i>5</i>	<i>Adm. block</i>	<i>01</i>	<i>00</i>	<i>00</i>
<i>6</i>	<i>Kitchen</i>	<i>01</i>	<i>00</i>	<i>00</i>
<i>7</i>	<i>Wells</i>	<i>02</i>	<i>00</i>	<i>00</i>
<i>8</i>	<i>Mosque</i>	<i>01</i>	<i>00</i>	<i>00</i>

Summary Report of the Performance of the School (Continued)

a) Development projects carried out by the school:

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

S/NO	PROJECTS	SOURCE OF FUNDING	REMARKS
1	Construction of twenty-four (24) toilets for students and teachers	World bank	completed
2	Fittings of gas system, water supply and purchase of lab stools	Ministry of Education	completed



School Principal

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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 Hon Dm Amin Girls Day secondary 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: Fatuma Abdullahi

Designation: Chairman, School Board of Management

Date: 30th June 2023

.....
Name: Ali M. Bash Ahmed

Designation: School Principal & Secretary to Board of Management

Date: 30th June 2023

.....
Name: Nuria Mohamed Hassan

Designation: Bursar/ Finance Officer

Date: 30th June 2023

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 HON.D.M AMIN GIRLS DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – WAJIR 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 Hon. D.M. Amin Girls Day Secondary School set out on pages 1 to 20, which comprise of the statement of assets and 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 Hon. D.M. Amin Girls Day Secondary School 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.1,800,000 in respect of fees arrears and as disclosed in Note 13 to the financial statements. However, supporting schedules, detailed ageing analysis and copies of fee notes were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.1,800,000 could not be confirmed.

2. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable of Kshs.865,802 as disclosed in Note 14 to the financial statements. However, supporting schedules with details of the names of the suppliers, description of goods supplied or services offered, LPO/LSO Numbers, invoice numbers and amount outstanding was not provided for audit.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.865,802 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Hon. D.M. Amin Girls Day 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 total actual receipts on comparable basis of Kshs.19,876,772 against a final approved receipts budget of Kshs.21,000,000, resulting in underfunding of Kshs.1,123,228 or 5% of the budget. However, the School spent an amount of Kshs.15,986,522 against the actual receipts

of Kshs.19,876,772, resulting in under-utilization of Kshs.3,890,250 or 20% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on the operations of the School.

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 pages iii to x 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. Late Submission of Financial Statements

The financial statements for the financial year ended 30 June, 2023 were submitted to the Auditor-General on 24 January, 2026, instead of the statutory deadline of

30 September, 2023. This was contrary to Section 149(2)(k) of the Public Finance Management Act, 2012, which requires financial statements to be submitted to the Auditor-General within three (3) months after the end of each financial year.

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

2. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects government grants for tuition, operations and infrastructure totalling to Kshs.12,628,837. Review of documents provided for audit revealed discrepancies between enrolment data captured in National Education Management Information System (NEMIS) and the School's official admission and attendance registers across several disbursements during the year, resulting in an underfunding of Kshs.1,452,041 for the financial year.

This was contrary to Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on the implementation of Free Day Secondary Education (FDSE) which requires that all learners be registered in NEMIS and principals ensure that their records are accurate.

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

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

During the year under review, the School received operations and infrastructure grants of Kshs.10,873,157 and as disclosed in Notes 2 and 3 to the financial statements. Included in the amount is Kshs.4,921,000 in respect of infrastructure grants, which was classified in the operations bank account and was to be transferred to the infrastructure account. However, only Kshs.4,161,000 was transferred, leaving a balance of Kshs.760,000. This was contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021, which requires that infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account within fifteen (15) days of receipt in the operations account.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

4. Lack of Approved School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan. This was 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 Ministry of Education guidelines.

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

The statement of receipts and payments reflects operations expenditure of Kshs 5,467,676 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.226,500 transferred to the Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only and the organization is not defined in the 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 the schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.226,500 could not be confirmed.

6. Unapproved School Fees on Parents' Association Support Programme

The statement of receipts and payments reflects School fund income – parents' contributions of Kshs.7,252,935 as disclosed in Note 4 to the financial statements. Examination of the records revealed that the School charged Kshs.15,000 per student per year without approval from the Ministry of Education. This was contrary to Regulation 45 of the Basic Education Regulations, 2015 which provides that no person or board of management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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

7. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in Board of Management

Review of the minutes of the Board of Management and its Committees for the period under audit revealed that the Board held only two (2) meetings during the financial year under review, which is below the statutory minimum of four (4). Furthermore, the Board Committees did not hold any meetings during the year. This was contrary to Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 requires a Board of Management to meet at least once every four (4) months.

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

2. Lack of Internal Audit and Audit Committee

During the year under review, the School did not have an Audit Committee and an Internal Audit Unit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which provides that every National Government entity shall ensure that has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015, requires each National Government entity to establish an audit committee.

In the circumstances, existence of an effective oversight mechanism could not be confirmed.

3. Weaknesses in Management of Assets

Annex 2 of the financial statements reflects summary of fixed assets register detailing various classes of assets of undisclosed values. Included in the list is land whose ownership documents were not provided for audit.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

4. Weaknesses in Management of Text Books

During the year under review, the School did not maintain proper textbook records showing receipts, issuances, returns, and losses. In addition, supporting documentation and a complete inventory of textbooks in the School's custody were not provided for audit review.

In the circumstances, the completeness and accountability of the School's textbook inventory could not be confirmed.

6. Lack of Adequate Facilities in the Institution

Physical inspection conducted in the month of March, 2026 on physical infrastructure revealed that the School did not have adequate sanitation facilities for girls and space in staffroom for all teachers. In addition, the School did not have a library and a designated fire assembly point. Food handlers were not medically certified as required.

In the circumstances, lack of adequate facilities may compromise the quality of learning in the School.

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 those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

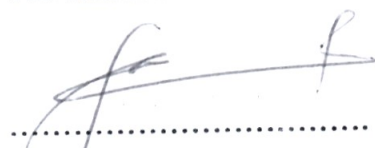
13 May, 2026

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Statement Of Receipts and Payments for the Year Ended 30th June 2023

Description Of Vote Head	Note	2022/2023 Kshs	2021/2022 Kshs
Receipts			
Government grants for Tuition	1	1,750,680	1,999,397
Government grants for Operations	2	9,070,157	5,868,218
Government Grants for Infrastructure	3	1,803,000	3,848,000
School fund income – parents' contributions / fees	4	7,252,935	7,278,300
Miscellaneous incomes	5	-	-
Total Receipts		19,876,772	18,993,915
Payments			
Tuition	6	1,752,292	1,939,318
Operations	7	5,467,676	6,484,166
Infrastructure	8	1,885,498	3,231,152
Boarding and school fund	9	6,881,056	7,171,661
Total Payments		15,986,522	18,826,297
Surplus / (Deficit) for the Year		3,890,250	167,618

The school financial statements were approved on 30th June 2023 and signed by:


 Name: Fatuma Abdullahi

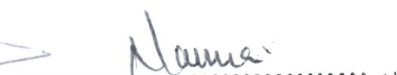
Chair BOM

Date: 30th June 2023


 Name: Ali M. Bash

School Principal / Secretary

Date: 30th June 2023


 Name: Nuria Mohamed Hassan

Bursar / Finance Officer

Date: 30th June 2023

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and cash equivalents	10	6,864,193	2,973,943
Accounts receivable	13	1,800,000	1,360,000
Total financial assets (a)		8,664,193	4,333,943
FINANCIAL LIABILITIES			
Accounts payable	14	865,802	602,001
Total liabilities (b)		865,802	602,001
Net financial assets (a-b)		7,798,390	3,731,942
REPRESENTED BY			
Accumulated fund b/fwd	15	3,731,942	3,500,325
Surplus/(deficit) for the year		3,890,250	167,618
<i>Increase/(decrease) in receivables</i>		<i>440,000</i>	<i>666,000</i>
<i>(Increase)/decrease in payables</i>		<i>(263,801)</i>	<i>(602,001)</i>
Net movement in receivables and payables		176,199	63,999
Net assets		7,798,390	3,731,942

The school's financial statements were approved on 30th June 2023 and signed by:


Name: Fatuma Abdullahi

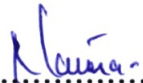
Chair BOM

Date: 30th June 2023


Name: Ali M. Bash

School Principal/ Secretary to BOM

Date: 30th June 2023


Name: Nuria Mohamed Hassan

Bursar/ Finance Officer

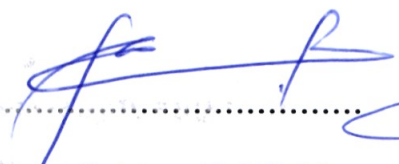
Date: 30th June 2023

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts:			
Government grants – tuition		1,750,680	1,999,397
Government grants – operations		9,070,157	5,868,218
Government grants – infrastructure		1,803,000	3,848,000
School fund income – parents		7,252,935	7,278,300
Other income		-	-
Total receipts		19,876,772	18,993,915
Payments:			
Tuition payments		1,752,292	1,939,318
Operations payments		5,467,676	6,484,166
Infrastructure payments		1,885,498	3,231,152
Boarding & school fund payments		6,881,056	7,171,661
Total payments		15,986,522	18,826,297
Net cash from operating activities		3,890,250	167,618
Cash flows from investing activities		-	-
Cash flows from financing activities		-	-
Net increase/(decrease) in cash		3,890,250	167,618
Cash and cash equivalents at start		2,973,943	2,806,325
Cash and cash equivalents at end		6,864,193	2,973,943

The school's financial statements were approved on 30th June 2023 and signed by:

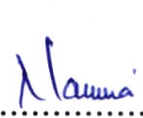

 Name: Fatuma Abdullahi

Chair BOM

Date: 30th June 2023


 Name: Ali M. Bash
 School Principal/ Secretary to
 BOM

Date: 30th June 2023


 Name: Nuria Mohamed
 Hassan

Bursar/ Finance Officer

Date: 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	49,000	-	49,000	46,396	95%
Exercise Books	673,500	-	673,500	640,000	95%
Laboratory Equipment	54,500	-	54,500	52,000	95%
Internal Exams	210,500	-	210,500	200,000	95%
Teaching / Learning Materials	855,000	-	855,000	697,892	82%
Exams And Assessment				-	
(2) Capitation Grant on Operations					
Personnel Emoluments	1,852,500	-	1,852,500	1,760,000	95%
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	977,000	-	977,000	928,000	95%
Electricity And Water	1,124,000	-	1,124,000	1,067,829	95%
Medical	52,500	□ -	52,500	50,000	95%
Administration Costs	1,042,500	-	1,042,500	990,527	95%
Activity	473,500	-	473,500	449,602	95%
Gratuity					

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	2,580,000	-	2,580,000	1,803,000	70%
M&I parents' contribution					
Economic Stimulus Programs	3,158,000	-	3,158,000	3,000,000	95%
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	8,098,000	-	8,098,000	7,252,935	95%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill					
Income From Bus Hir					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	21,000,000	-	21,000,000	19,876,772	95%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials				70,100	
Exercise Books	709,000	-	709,000	673,400	95%
Laboratory Equipment	-	-	-	-	-
Internal Exams	189,500	-	189,500	180,000	95%
Teaching / Learning Materials	713,500	-	713,500	1,752,292	246%
Chalks	158,000	-	158,000	150,000	95%
Exams And Assessment	189,500	-	189,500	180,000	95%
Teachers Guides	-	-	-	-	-
Administration Costs				-	
Bank Charges	770	-	770	732	95%
(7) Expenditure For Operations	-	-	-	-	-
Personnel Emoluments	1,339,500	-	1,339,500	1,272,700	95%

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	1,246,500	-	1,246,500	1,183,961	95%
Electricity, Water and Conservancy	1,185,500	-	1,185,500	1,126,405	95%
Medical	37,000	-	37,000	35,000	95%
Administration Costs	1,577,000	-	1,577,000	1,498,310	95%
Activity Expenses	370,000	-	370,000	351,300	95%
Gratuity					
SMASSE					
(8) Expenditure For infrastructure				-	
Construction of classrooms	1,984,000	-	1,984,000	1,885,498	95%
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments				-	
Repairs, Maintenance and					

Hon Dai Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs				-	
Activity				-	
Gratuity					
Lunch Programme	7,522,000	-	7,522,000	6,881,056	91%
Boarding Equipment and Stores	8,098,000	-	8,098,000	7,252,935	95%
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses on Investments					
Rent Expenses					
Bank Charges	1,050	-	1,050	1,008	96%
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Total	17,000,000	-	17,000,000	15,986,522	94%

Hon Dm Amin Girls Day Secondary School

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

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	46,396	
Exercise Books	640,000	
Laboratory Equipment	52,000	
Internal Exams	200,000	-
Teaching / Learning Materials	697,892	1,999,397
Chalks	114,393	
Others	-	
Total	1,750,680	1,999,397

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	5,584,199	3,078,109
Repairs and maintenance	-	-
Local transport / travelling	928,000	930,036
Electricity and water	1,067,829	930,036
Medical	50,000	
Administration costs	990,527	930,036
T.I.G Grant	-	
Activity	449,602	
Total	9,070,157	5,868,218

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	1,803,000	3,848,000
Transition infrastructure grants		
Administration Block		

Hon Dm Amin Girls Day Secondary School

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

Description	2022/2023	2021/2022
	Kshs	Kshs
Economic stimulus grants		
Other CBC class	-	
Total	1,803,000	3,848,000

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Lunch	7,252,935	7,278,300
Activity		
Fee on Boarding Equipment and stores		
PA Levies*		
Others (specify)		
Total	7,252,935	7,278,300

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
2 Classrooms		
Prepaid fees		
NG-CDF		
Total		

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	673,400	
Textbooks		
Reference materials	70,100	
Laboratory Equipment		
Teaching / Learning Materials	678,060	1,937,200
Exams And Assessment	180,000	
Chalks	150,000	
Teachers Guides		
Bank Charges	732	2,118
Others (specify)		
Total	1,752,292	1,939,318

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	1,272,700	1,758,200
Service Gratuity		
Administration Cost	1,498,310	2,363,166
Repairs And Maintenance & Improvements		
Local Transport / Travelling	1,183,961	1,153,000
Electricity And Water	1,126,405	1,209,800
Medical	35,000	
Activity Expenses	351,300	
Bank charges		
Others (specify)		
Total	5,467,676	6,484,166

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	1,885,498	3,231,152
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Laboratory apparatus ,stools modern basketball field, lockers and chairs,		
Bank charges	-	252
Total	1,885,498	3,231,152

9 Boarding And School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
Administration Costs		
Lunch Programme	6,881,056	7,171,661
Bank Charges	-	
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Activity		
CDF		
Total	6,881,056	7,171,661

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1222777827	502,675	504,286
Operations Account	Active	1222777606	4,158,844	732,562
School Fund Account / Boarding	Active	1224819993	1,664,925	1,116,848
Infrastructural Account	Active	1224820436	537,749	620,247
Total			6,864,193	2,973,943

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins		
Total		

12 Short Term Investments

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

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	1,800,000	1,360,000
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	1,800,000	1,360,000

13 b) 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	1,800,000	100%	1,360,000	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 13 a)	1,800,000	100%	1,360,000	100%

14 Accounts Payable

Description	2022/2023	2021/2022
Trade Creditors (See Ageing Below and Appendix 1)	865,802	602,001
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	865,802	602,001

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

14a. 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	865,802	100%	602,001	100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	865,802	100%	602,001	100%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	6,864,193	2,973,943
Cash Balances	-	-
Short Term Investments	-	-
Receivables	1,800,000	1,360,000
Payables	(865,802)	(602,001)
Total	7,798,390	3,731,942

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2021/2022	2021-2022
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

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

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

19 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs		
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Stationeries		

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

Hon Dm Amin Girls Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	N/A	N/A		
2.				
3.				



Sign and Date
Principal

12. 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		
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs		
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				