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REPORT

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DATE: 10 APR 2025	DAY: THURSDAY
BY: HON. SILVANUS OJORO, MP	
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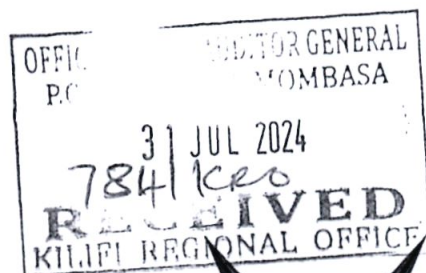
THE AUDITOR-GENERAL

ON

SIRONGA GIRLS HIGH SCHOOL

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

NYAMIRA COUNTY



SIRONGA GIRLS HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2021

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

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the six months' period ended 30th June 2021

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 28th November 2016 under registration number 046/P/3000/638 and is currently categorized as a national public school established, owned or operated by the Government.

The school is a boarding school and had one thousand six hundred and twenty-four numbers of students as at 30th June 2021. It has nine streams and sixty nine teachers of which sixteen 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	Dr. William Ongaga	Chairman	1st july 2019
2	Mrs. Eva Akeyo	Secretary- Principal	1st july 2019
3	Mrs. Wilkister Nyanumba	Vice Chair Person	1st july 2019
4	Dr. Samson Kidera	Member	1st july 2019
5	Grace Barno	Member	1st july 2019
6	Rose Maake	Member	1st july 2019
7	Charles Machuki	Member	1st july 2019
8	Mr. Evans Matuga	Member Rep Teachers	1st july 2019
9	Prof. Mary Getui Dr. William Ongaga Mrs. Pricilah Motonya	3 Members - Sponsor	1st july 2019
10	Elijah Momanyi	Member -	1st july 2019
11	Mr. Tom Ogoti	Member -Special Needs	1st july 2019
12	Cythia Nyakundi Sarah Kimani Cecilia Masiko	Member	1st july 2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mrs. Eva Akeyo Dr. William Ongaga Dr. Samson Kidera Mrs. Pricilah Motonya Mr. Tom Ogoti	Principal/Sec.Bom Bom Chairman Pa Chairman Member Member	3out of 4
2	Audit Committee	Mrs. Wilkister Nyanumba Charles Machuki Cecilia Masiko Mrs. Eva Akeyo	Chairperson Member Member Secretary	1 out of 2
3	Finance,procurement and general purposes Committee	Mrs. Pricilah Motonya Mr. Tom Ogoti	Chairperson Member	2 out of 3

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		Dr. Samson Kidera Rose Maake Mrs. Eva Akeyo	Member Member Secretary	
4	Academic Committee	Prof. Mary Getui Sarah Kimani Dr. Samson Kidera Mrs. Eva Akeyo	Chairperson Member Member Secretary	3 out of 4
5	Development Committee	Dr. Samson Kidera Elijah Momanyi Mrs. Pricilah Motonya Mrs. Eva Akeyo	Chairperson Member Member Secretary	2 out of 3
6	Discipline and welfare Committee	Elijah Momanyi Mrs. Pricilah Motonya Mrs. Wilkister Nyanumba Mrs. Eva Akeyo	Chairperson Secretary Member Secretary	2 out of 3
7	Adhoc Committee (if any during the year)		-	-

(d) School operation Management

For the financial six months' periods ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mrs. Eva Akeyo Odhiambo	335784
2	Deputy Principal-1	Joyce L. Amaheno	376932
3	Deputy Principal -2	Harun Guantai	403102

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4	School Bursar	Robert Obiri	-

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 453-40500, Nyamira
 Telephone: 0751280403
 Website: www.sirongagirls.ac.ke
 Face book: None
 Twitter: None

(f) School Bankers

The following school operated 5 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520298302045 Name of Account Operation	2	Name of Bank: EquityBank Branch: Nyamira Account Number: 0520298307359 Name of Account Tuition
3	Name of Bank: Kenya Commercial Bank Branch: Nyamira Account Number: 1107016614 Name of Account Boarding	4	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520294689379 Name of Account Boarding
5	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520262902305 Name of Account Infrastructure		

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

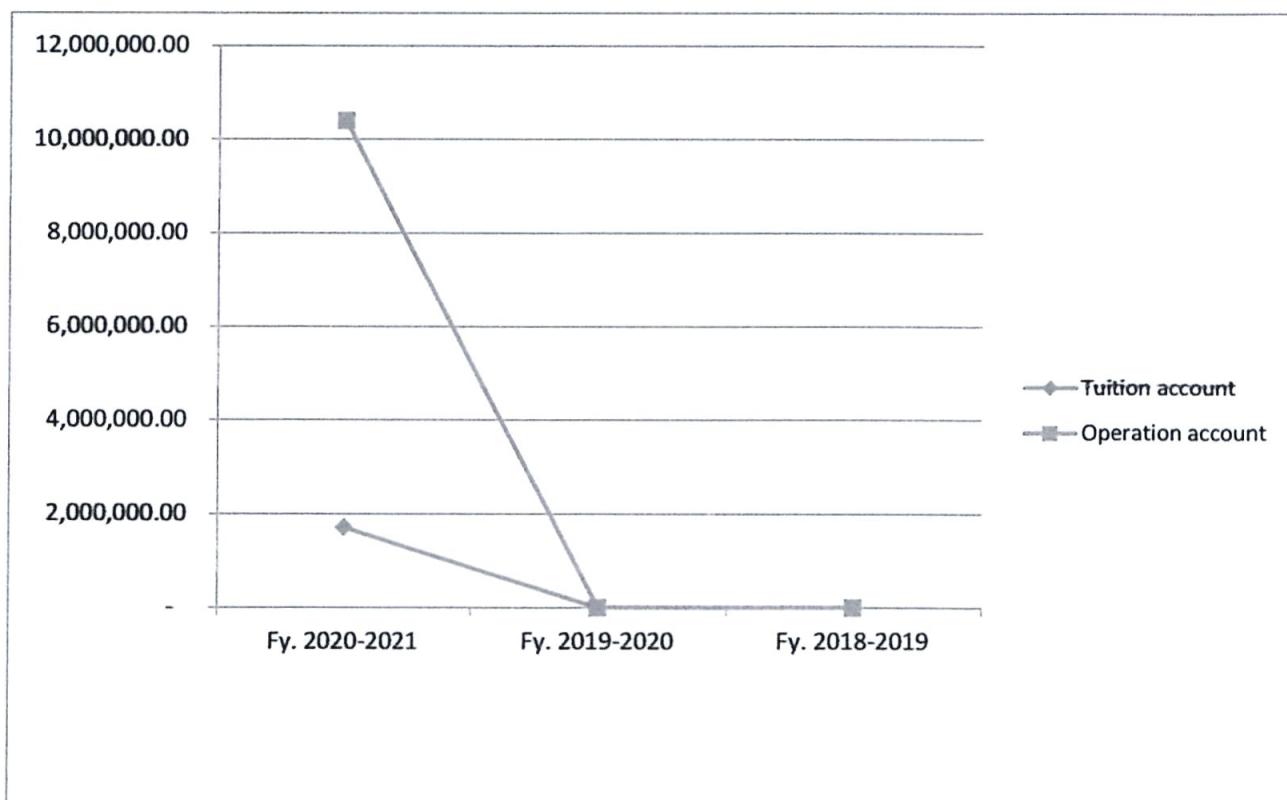
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, the following information should be given:

Capitation grant from the ministry of education over the last three years

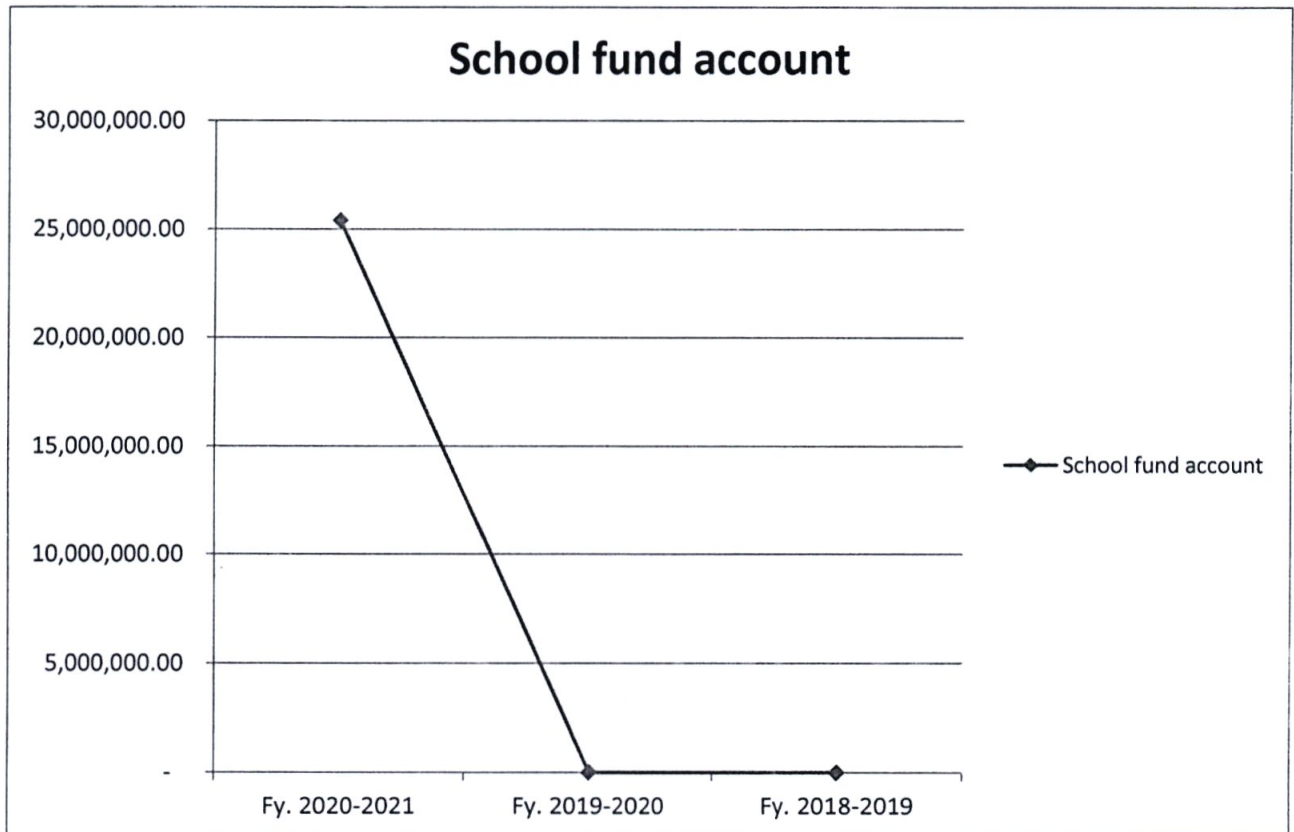
Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
1	Tuition account	1,709,354.00	-	-
2	Operation account	10,395,821.00	-	-
	Total	12,105,175.00	-	-
	Increase/decrease	12,105,175.00	-	-



Overview of growth of other sources of income

SIRONGA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the six months' period ended 30th June 2021

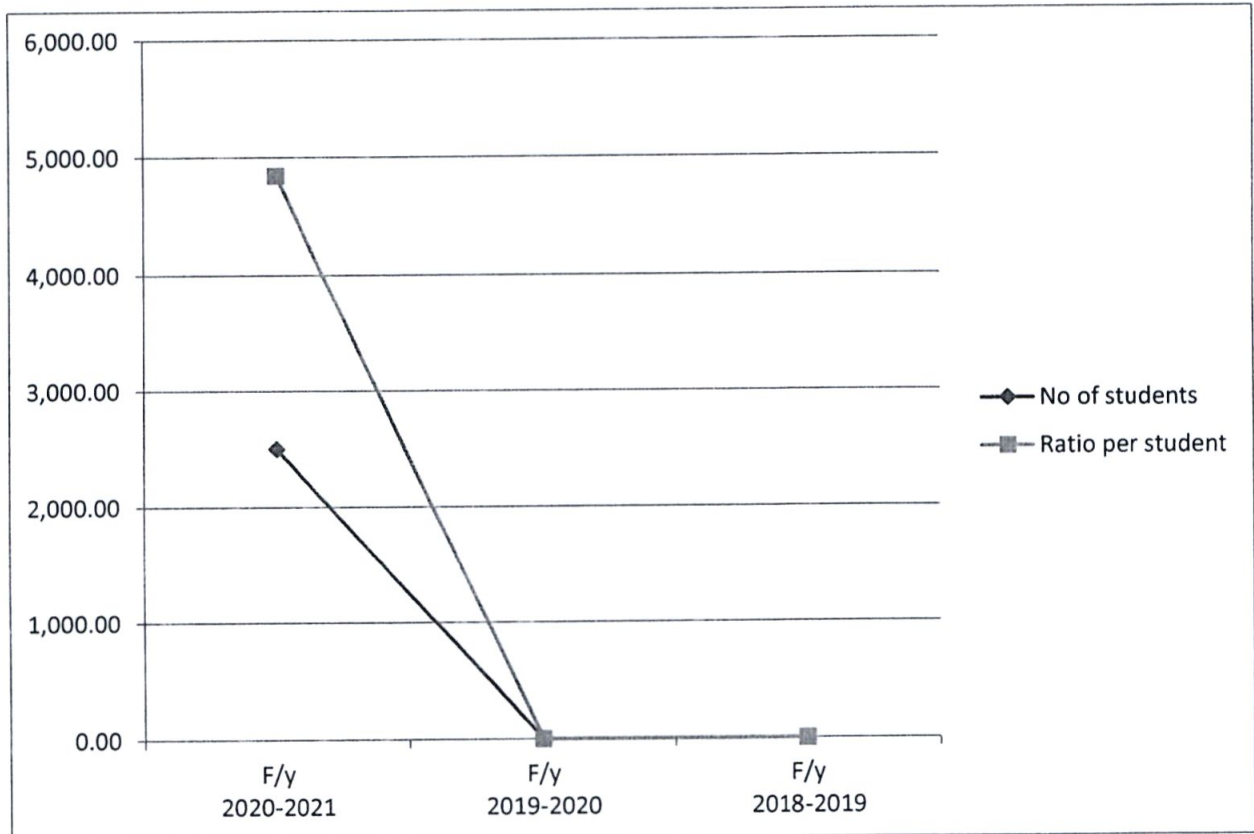
Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
3	School fund account	25,409,963.00	-	-
	Total	25,409,963.00	-	-
	Increase/decrease	25,409,963.00	-	-



Capitation grant ratio from the ministry of education over the last three years

SIRONGA GIRLS HIGH SCHOOL
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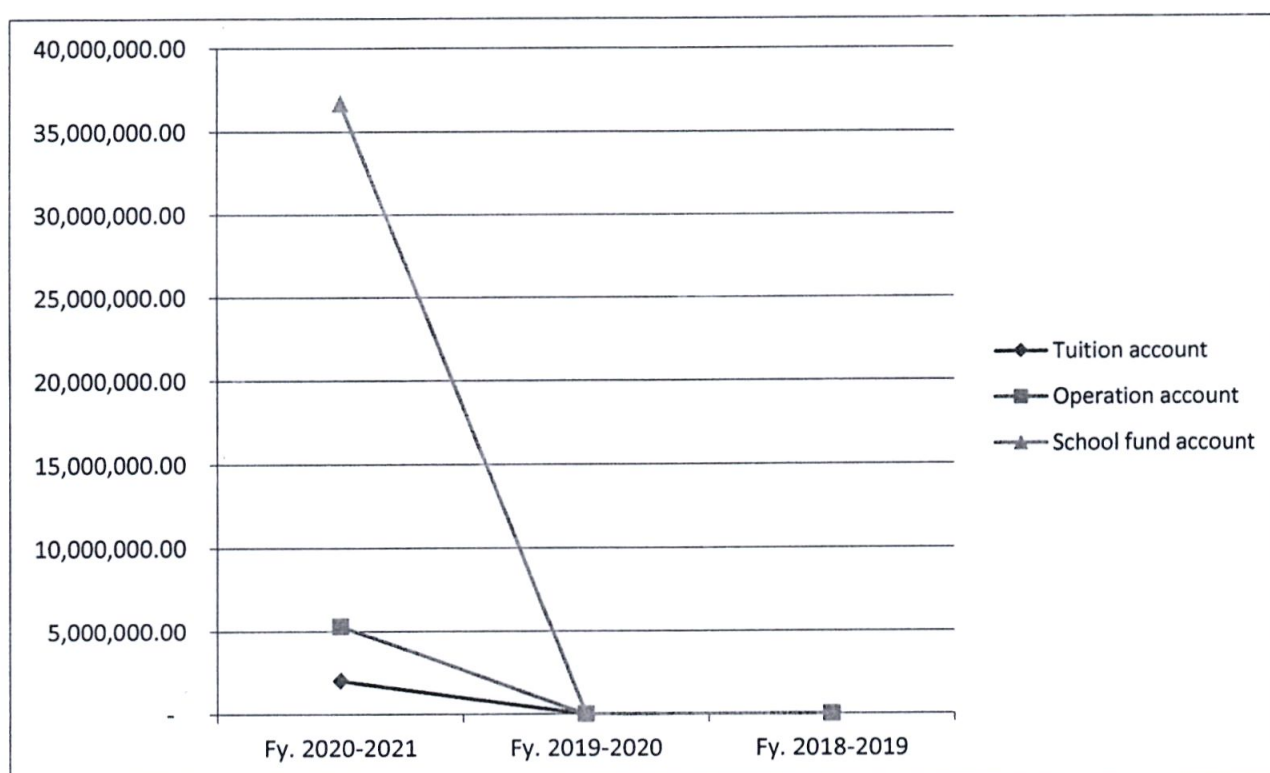
Note	Detail	F/y 2020-2021	F/y 2019-2020	F/y 2018-2019
	No of students	2,500.00	-	-
	Ratio per student	4,842.07	-	-
1	Tuition account	1,709,354.00	-	-
2	Operation account	10,395,821.00	-	-
	Total	12,105,175.00	-	-
	Increase/decrease	4,842.07	-	-



Overview of expenditure growth

SIRONGA GIRLS HIGH SCHOOL
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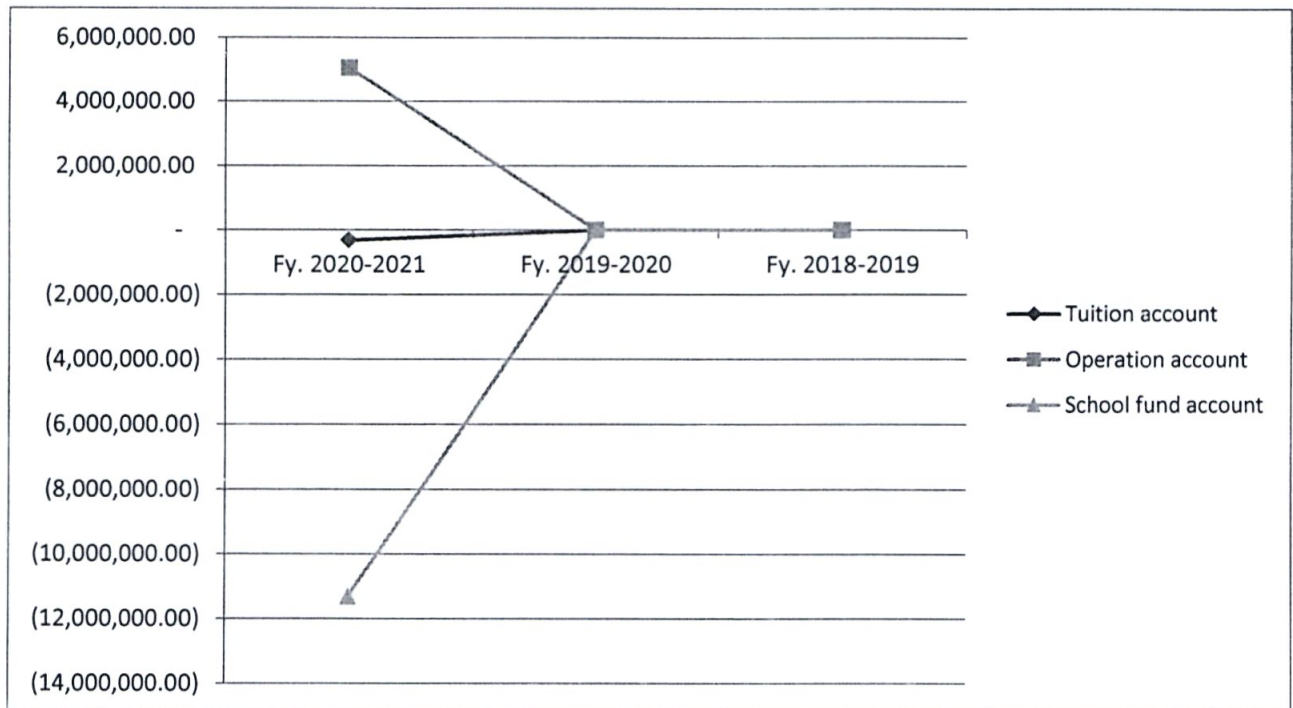
Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
5	Tuition account	2,018,000.00	-	-
6	Operation account	5,336,499.00	-	-
7	School fund account	36,720,393.00	-	-
	Total	44,074,892.00	-	-
	Increase/decrease	44,074,892.00	-	-



Surplus/ deficit comparison for the last three years

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Sta. receipt & payment	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
1	Tuition account	(308,647.00)	-	-
1	Operation account	5,059,322.00	-	-
1	School fund account	(11,310,430.00)	-	-
	Total	(6,559,755.00)	-	-
	Increase/decrease	(6,559,755.00)	-	-

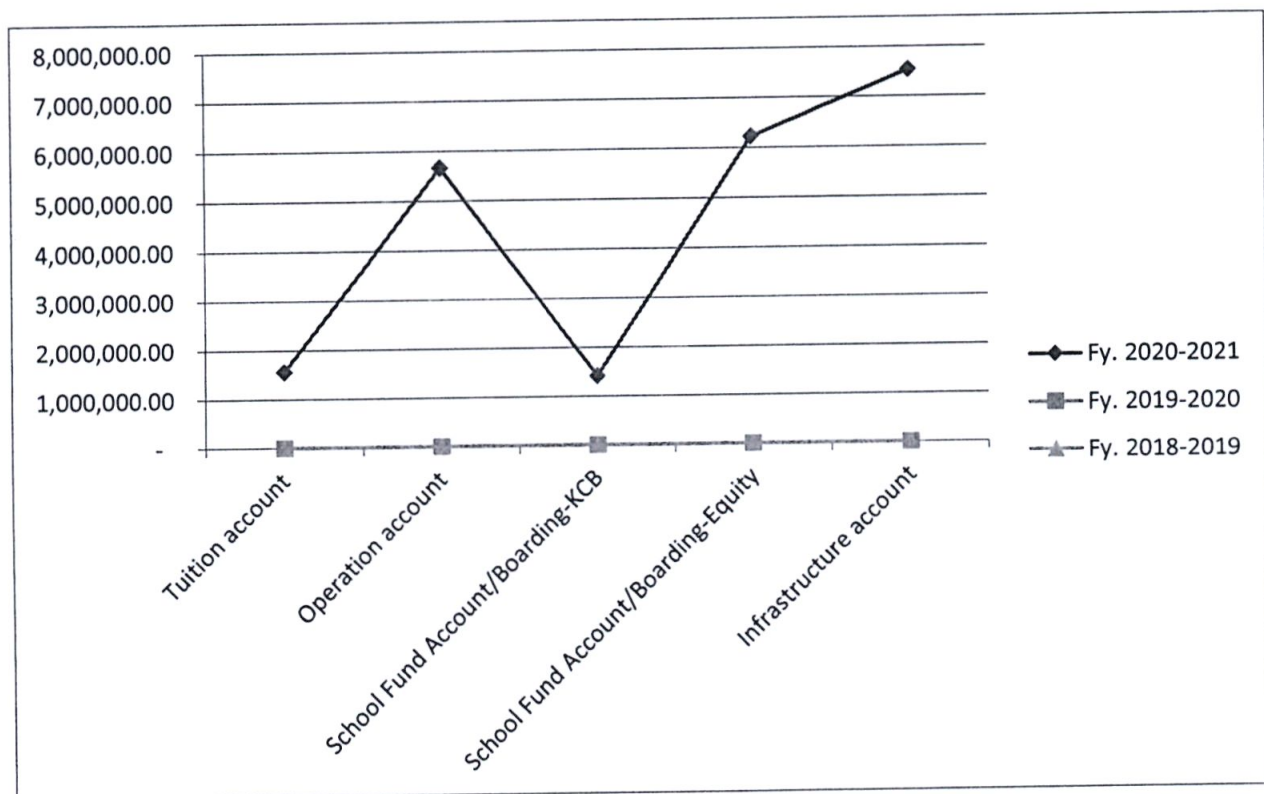


Cash and bank movement over the last three years

Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
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8 & 9	Tuition account	1,558,740.00	-	-
9 & 9	Operation account	5,665,905.00	-	-
8 & 9	School Fund Account/Boarding-KCB	1,419,119.00	-	-
8 & 9	School Fund Account/Boarding-Equity	6,226,936.00	-	-
8 & 9	Infrastructure account	7,535,936.00	-	-
	Total	22,406,636.00	-	-
	Increase/decrease	22,406,636.00	-	-

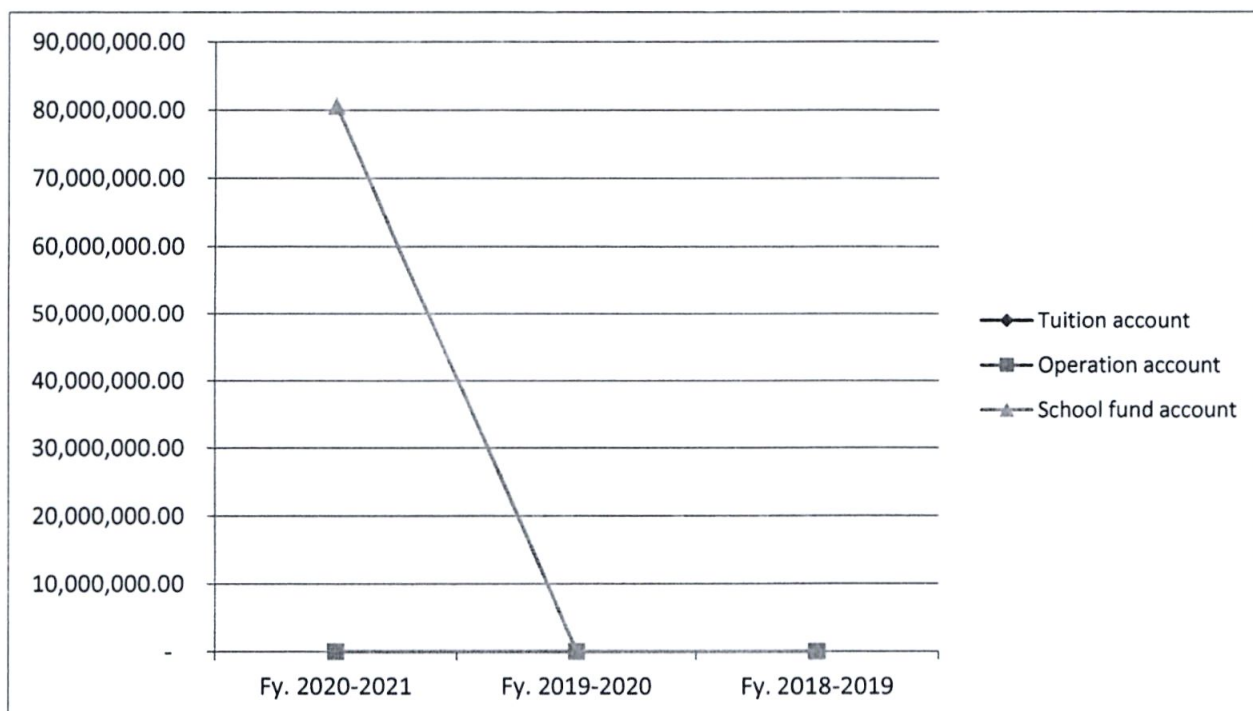


Debtors movement over the last three years

Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
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11	Tuition account	-	-	-
11	Operation account	-	-	-
11	School fund account	80,611,126.00	-	-
	Total	80,611,126.00	-	-
	Increase/decrease	80,611,126.00	-	-

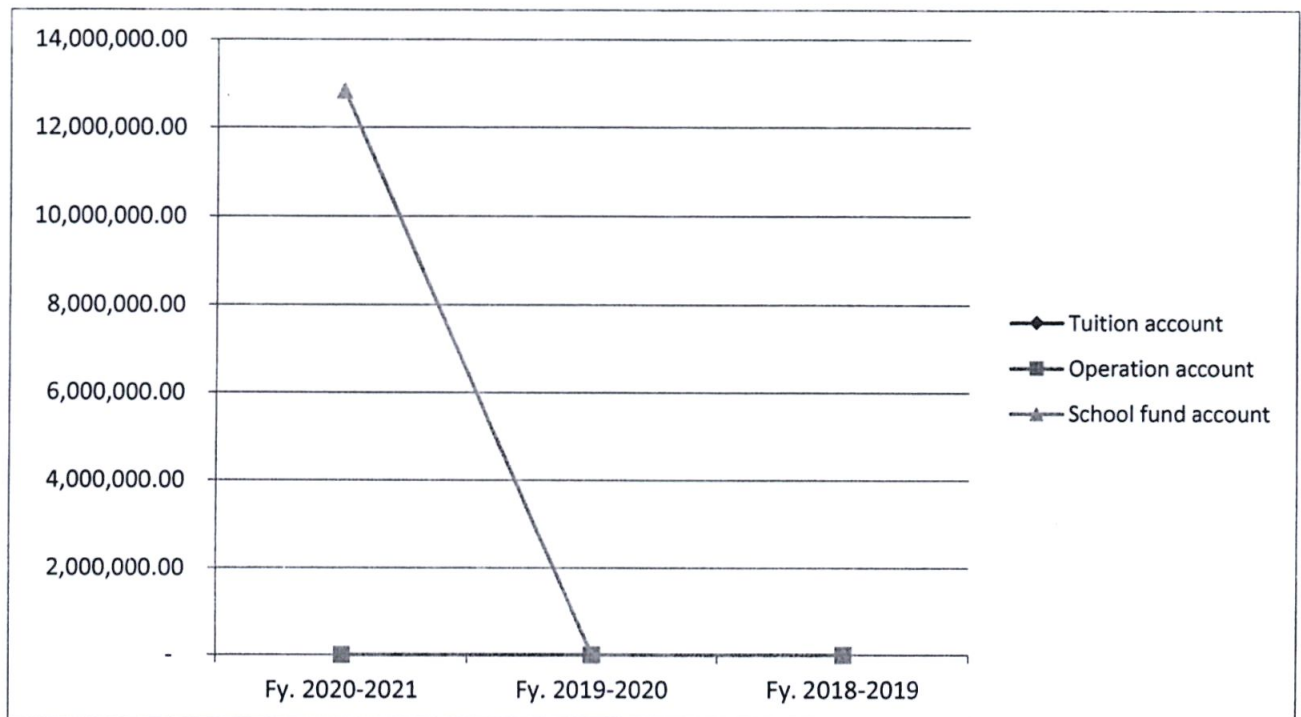


Creditors movement over the last three years

Note	Detail	Fy. 2020-2021	Fy. 2019-2020	Fy. 2018-2019
12	Tuition account	-	-	-

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12	Operation account	-	-	-
12	School fund account	12,837,898.00	-	-
	Total	12,837,898.00	-	-
	Increase/decrease	12,837,898.00	-	-



a) **Teacher Student ratio:**

Year	2019	2020	2021	Remark
Employed by TSC	60	64	64	
Employed	20	24	24	

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by BOM				
Recruited and posted	0	4	0	
Transferred/retired	0	0	0	
Student enrolment	1,400	1,500	1,600	
Student teacher ratio	1:17.5	1:17.04	1:23.5	

b) Mean score in the 2019-2021 KCSE:

Year	Ent	A	A-	B+	B	B-	C+	C	C-	D+	D	D	E	X	Y	Mss	Mg	Dev
2017	291	0	0	6	13	17	37	56	90	61	11	0	0	0	0	5.61	C	+0.55
2018	300	0	3	6	17	24	33	49	88	48	30	2	0	0	0	5.63	C	+0.014
2019	580	0	4	19	61	77	97	124	126	49	19	3	0	0	0	6.409	C	+0.77
2020	392	0	14	61	62	87	88	56	21	3	0	0	0	0	0	8.23	B-	+1.821

c) Number of Candidates in the 2019-2021 KCSE:

Year	Ent
2017	291

SIRONGA GIRLS HIGH SCHOOL
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2018	300
2019	580
2020	392
2021	459

d) Capacity of the school:

Facility	Number Of Facility	Student Population	Ratio	Comment
Laboratory	6	1624	1:270	Inadequate
Class	39	1624	1:41	Inadequate
Locker	1624	1624	1:1	Adequate
Chair	1624	1624	1:1	Adequate
Dining Hall	1	1624	1:1624	Inadequate
Computer Lab	1	300	1:300	Inadequate
toilets	60	1624	1:27	Inadequate
Water points	50	1624	1:32	Adequate

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e) Development projects carried out by the school:

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

Year	Name Of Project	Total Cost B/Q (Kshs)	Financed By	Amount Received (Kshs)	Amount Spent (Kshs)	Status
2021	Multipurpose hall	84,000,000.00	MIF and boarding	6,652,972.55	4,858,695.00	10% complete

Sign.....

School Principal

SIRONGA GIRLS HIGH SCHOOL
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For the six months' period ended 30th June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 Sironga 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 for six months ended 30th June, 2021, and of the school's financial position as at that date.



.....
Name: P.A. MWANGI
Designation: Chairman, School Board of Management
Date: 26/7/2024



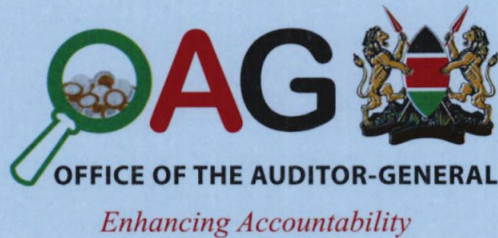
.....
Name: JANE MWAKARARIO
Designation: School Principal & Secretary to Board of Management
Date: 26/7/2024



.....
Name: ROBERT OBIRI
Designation: Bursar/ Finance Officer
Date: 26/7/2024

REPUBLIC OF KENYA

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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 SIRONGA GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – NYAMIRA 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 the intended purpose; and,
- 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 control, 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 Sironga Girls High School – Migori County set out on pages 19 to 36, which comprise of the statement of financial assets and financial liabilities for the six(6) months period ended 30 June, 2021 and the

Report of the Auditor-General on Sironga Girls High School for the six (6) months period ended 30 June, 2021 - Nyamira County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Sironga Girls High School - Nyamira County for the six(6) months period ended 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Stock Balances and Disclosure of Financial Statements

The Note 17 to the financial statements reflects stock/inventory balance of Kshs.2,277,111 as at 30 June, 2021. However, the stock/inventory balance has not been supported by details of the category of items of stock, a stock take report and store ledger cards as required.

Further, the financial statements did not include disclosure on opening amounts and balances.

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

2. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.22,406,636 as disclosed in Note 8 to the financial statements. However, Management did not provide the cash books and the bank reconciliation statements for two (2) bank accounts with a reported bank balance totaling Kshs.7,646,055.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.22,406,636 could not be confirmed.

3. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects receivables balance of Kshs.80,611,126. However, the schedule or list of students provided revealed fee arrears at the close of the year totalled Kshs.16,716,587 resulting to unexplained variance of Kshs.63,894,239. In addition, the unsupported balance of Kshs.63,894,239 relates to fees arrears for the previous year and

prior periods of over two (2) years. Management did not provide any plan towards recovery of the long outstanding receivables.

In the circumstances, the accuracy and recoverability of receivables balance of Kshs.80,611,126 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Payables Balance

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflects a balance of Kshs.12,837,898. Included in the balance is trade creditors balance of Kshs.11,322,058 which relate to the previous year and prior periods of over two (2) years. However, disclosure in Annex 1 on pending accounts payables reflects a balance of Kshs.8,762,101 resulting in unreconciled variance of Kshs.2,559,957. In addition, the accounts payable listing in Annex 1 was not supported by details of local purchase orders, supplier's invoices and delivery notes. Management also did not maintain creditors registers to track the payments made to suppliers during the period.

In the circumstances, the accuracy, completeness and validity of accounts payable balance of Kshs.12,837,698 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budget versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.47,528,028 and Kshs.37,515,137 respectively, resulting to shortfall in receipts of Kshs.10,012,891 or 25% of the budget. Similarly, the Management spent Kshs.44,073,212 against actual receipts of Kshs.37,515,137 resulting to excess expenditure of Kshs.6,558,075 or 17%.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion 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. Late Submission of Financial Statements to the Auditor-General

The financial statements were submitted on 12 March, 2024, which was thirty (30) months after the due date. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments reflects operations grants receipts totalling Kshs.10,395,821 as disclosed in Note 2 to the financial statements from the Ministry of Education and credited in the operations bank account. Included in the amount is Kshs.5,005,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, no funds were transferred to infrastructure account. This was contrary to Ministry of Education Circular Reference number MOE.HQS/3/6/36 dated 14 January, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Inconsistent Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and operations totalling Kshs.12,105,175. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2020/2021, NEMIS reflected three thousand eight hundred and eighty-five (3,855) students while records from the County Director of Education had six thousand two hundred and fifty-two (6,252) students, resulting to an underfunding of the school by an amount of Kshs.52,651,548. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 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.

4. Lack of Audit Committee

During the year under review, the School had not constituted an audit committee required by Section 61 (2) (d) of the Basic Education Act, 2013 which provides that the board of management shall establish the committees among them the audit committee.

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

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

REPORT ON 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 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 (ISSAIs) 2315 and 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 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 an 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.

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

Auditor-General's Responsibilities for the Audit

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 control 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 noncompliance. 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 control.
- 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 January, 2025

SIRONGA GIRLS HIGH SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,709,354	-
Capitation grants for operations	2	10,395,821	-
School Fund Income- Parents' Contributions	3	11,148,259	-
School Fund Income- Other receipts	4	14,261,704	-
Proceeds from borrowings		-	-
TOTAL RECEIPTS		37,515,137	-
PAYMENTS			
Payments for Tuition	5	2,018,000	-
Payments for operations	6	5,336,499	-
Boarding and school fund payments	7	36,720,393	-
TOTAL PAYMENTS		44,074,892	-
SURPLUS/DEFICIT		(6,559,755)	-

The school financial statements were approved on 26/7/2024 and signed by:

.....
 Name: DA WILLIAM
ONEGUSA
 Chair BOM

.....
 Name: JAMES MAYERARO
 School Principal/ Secretary to
 BOM

.....
 Name: ROBERT OBIKI
 Bursar/ Finance Officer

Date: 26/7/2024

Date: 26/7/2024

Date: 26/7/2024

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

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	22,406,636	-
Cash Balances	9	-	-
Short term Investment	10	-	-
Total Cash and cash equivalent		22,406,636	-
Account's receivables	11	80,611,126	-
TOTAL FINANCIAL ASSETS		103,017,762	-
FINANCIAL LIABILITIES			
Accounts Payables	12	12,837,898	-
NET FINANCIAL ASSETS		90,179,864	-
REPRESENTED BY			
Accumulated Fund b/fwd	13	96,739,619	-
Surplus/Deficit for the year		- 6,559,755	-
NET FINANCIAL POSITION		90,179,865	-

The School's financial statements were approved on 26/7/2024 2024 and signed by:

Name: DR. WILLIAM MURERA
 Chairman, BoM

Sign: 

Date: 26/7/2024

Name: JANE NTAKERARU
 School Principal/Secretary
 to BoM

Sign: 

Date: 26/7/2024

Name: ROBERT OBIRI
 Bursar/Finance

Sign: 

Date: 26/7/2024

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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,709,354	-
Capitation grants for operations	2	10,395,821	-
School fund income- Parents contributions/ fees	3	11,148,259	-
School fund income- other receipts	4	14,261,704	-
Total receipts		37,515,138	-
Payments			
Payments for Tuition		2,018,000	-
Payments for operations		5,336,499	-
Boarding and school fund payments		36,720,393	-
Total payments		44,074,892	-
Net cash flow from operating activities		(6,559,754)	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities			-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(6,559,754)	-
Cash and cash equivalent at BEGINNING of the year		28,966,391	-
Cash and cash equivalent at END of the year		22,406,637	28,966,391

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE SIX MONTHS' ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials	310,400	-	310,400	256,402	53,999	83%
Exercise books	415,200	-	415,200	341,871	73,329	82%
Laboratory equipment	723,100		723,100	512,806	210,294	71%
Internal exams	352,382	-	352,382	341,871	10,511	97%
Teaching / learning materials	212,350		212,350	170,936	41,414	80%
Chalks	116,220	-	116,220	85,468	30,752	74%
Exams and assessment	-		-	-	-	
Teachers guides	-	-	-	-	-	
Sub-total	2,129,652		2,129,652	1,709,354	420,299	80%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>		-	-		-	
Personnel emoluments	3,875,000		3,875,000	3,518,746	356,254	91%
Repairs and maintenance	4,125,000	-	4,125,000	2,718,746	1,406,254	66%
Local transport / travelling	1,075,500		1,075,500	1,039,582	35,918	97%
Electricity and water	587,750	-	587,750	519,792	67,958	88%
Medical	-		-	-	-	
Administration costs	2,714,250	-	2,714,250	2,598,955	115,295	96%
Activity	-		-	-	-	
Gratuity	-	-	-	-	-	
SMASSE	-		-	-	-	
Sub-total	12,377,500	-	12,377,500	10,395,821	1,981,679	84%

For the six months' period ended 30th June 2021

(E) FEES CHARGED ON PARENTS		-	-		-	
Personnel emoluments	4,122,637		4,122,637	3,780,363	342,274	92%
Repairs and maintenance	3,324,400	-	3,324,400	1,425,312	1,899,088	43%
Local transport / travelling	2,712,264		2,712,264	1,120,666	1,591,598	41%
Electricity and water	2,800,000	-	2,800,000	2,697,574	102,426	96%
Medical	-		-	-	-	
Administration costs	3,840,200	-	3,840,200	1,736,338	2,103,862	45%
Activity	650,000		650,000	388,006	261,994	60%
SMASSE	-	-	-	-	-	
Fee on Boarding Equipment and Stores	15,571,375		15,571,375	12,463,613	3,107,762	80%
MIF	-	-	-	1,798,091	-	
Sub-total	33,020,876	-	33,020,876	25,409,963	7,610,913	77%
OTHER INCOME			-		-	
Rent income	-	-	-	-	-	
Income from farming activities	-	-	-	-	-	
Insurance compensation	-	-	-	-	-	
Income from Posho mill	-	-	-	-	-	
Income from Bus Hire	-	-	-	-	-	
Fee for hire of ground and equipment	-	-	-	-	-	
Interest income	-	-	-	-	-	
Income from any other investment	-	-	-	-	-	
Sub-total	-	-	-	-	-	
TOTAL INCOME	47,528,028	-	47,528,028	37,515,137	10,012,891	79%
(I) EXPENDITURE FOR TUITION			-		-	#DIV/0!
Textbooks and reference materials	310,400	-	310,400	302,601	7,799	97%
Exercise books	415,200		415,200	403,468	11,732	97%
Laboratory equipment	723,100	-	723,100	705,202	17,898	98%
Internal exams	352,382		352,382	301,346	51,036	86%
Teaching / learning materials	212,350	-	212,350	201,734	10,616	95%
Chalks	116,220		116,220	102,989	13,231	89%

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Exams and assessment	-	-	-	-	-	
Teachers guides	-	-	-	-	-	
Administration costs	-	-	-	-	-	
Bank Charges	-	-	-	660	660	#DIV/0!
Sub-total	2,129,652	-	2,129,652	2,018,000	111,652	95%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	3,875,000	-	3,875,000	2,417,850	1,457,150	62%
Repairs, maintenance & improvements	4,125,000	-	4,125,000	2,191,614	1,933,386	53%
Local transport / travelling	1,075,500	-	1,075,500	-	1,075,500	0%
Electricity, water and conservancy	587,750	-	587,750	483,570	104,180	82%
Medical	2,714,250	-	2,714,250	241,785	2,472,465	9%
Administration costs	-	-	-	-	-	
Activity Expenses	-	-	-	-	-	
Gratuity	-	-	-	-	-	
SMASSE	-	-	-	-	-	
Sub-total	12,377,500	-	12,377,500	5,334,819	7,042,681	43%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	4,122,637	-	4,122,637	2,519,114	1,603,523	61%
Repairs, maintenance and improvements	3,324,400	-	3,324,400	4,364,557	1,040,157	131%
Local transport / travelling	2,712,264	-	2,712,264	2,597,786	114,478	96%
Electricity, water and conservancy	2,800,000	-	2,800,000	1,686,725	1,113,275	60%
Medical Expenses	-	-	-	-	-	
Administration costs	3,840,200	-	3,840,200	4,926,741	1,086,541	128%
Activity	650,000	-	650,000	612,594	37,406	94%
Gratuity	-	-	-	-	-	
Lunch programme	-	-	-	-	-	
Boarding Equipment and Stores	15,571,375	-	15,571,375	15,150,071	421,304	97%
MIF	-	-	-	4,858,695	4,858,695	#DIV/0!

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Expenditure for Income Generating Activity	-	-	-	-	-	
Insurance costs	-	-	-	-	-	
Other expenses on investments	-	-	-	-	-	
Rent Expenses	-	-	-	-	-	
Bank Charges	-	-	-	4,110	4,110	#DIV/0!
Loan Interest Repayment	-	-	-	-	-	
Loan Principal Repayment	-	-	-	-	-	
Acquisition of Assets	-	-	-	-	-	
Sub-total	33,020,876	-	33,020,876	36,720,393	-	111%
TOTALS EXPENDITURE	47,528,028	-	47,528,028	44,073,212	3,454,816	93%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

1. Expenditures having below 100% utilization of funds were attributed by lower level of activity.
2. Expenditures having more than 100% utilization of funds were attributed by the rise in unit price of some items.

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the six months' period ended 30th June 2021

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	256,402	-
Exercise books	341,871	-
Laboratory equipment	512,806	-
Internal exams	341,871	-
Teaching / learning materials	170,936	-
Chalks	85,468	-
Exams and assessment	-	-
Teachers guides	-	-
Total	1,709,354	-

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,518,746	-
Repairs and maintenance	2,718,746	-
Local transport / travelling	1,039,582	-
Electricity and water	519,792	-
Medical	-	-
Administration costs	2,598,955	-
Activity	-	-
Total	10,395,821	-

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,780,363	-
Repairs and maintenance	1,425,312	-
Local transport / travelling	1,120,666	-
Electricity and water	2,697,574	-
Medical	-	-
Administration costs	1,736,338	-
Activity	388,006	-
Total	11,148,259	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	12,463,613	-
Bursary	-	-
Income from farming activities	-	-
MIF	1,798,091	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
Total	14,261,704	-

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

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	302,601	-
Exercise books	403,468	-
Laboratory equipment	705,202	-
Internal exams	301,346	-
Teaching / learning materials	201,734	-
Chalks	102,989	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	660	-
Total	2,018,000	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,417,850	-
Service Gratuity	-	-
Administration Cost	2,191,614	-
Repairs and maintenance & improvements	-	-
Local transport / travelling	483,570	-
Electricity and water	241,785	-
Medical	-	-
Activity Expenses	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	1,680	-
Acquisition of Assets	-	-
TOTAL	5,336,499	-

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,519,114	-
Service Gratuity	-	-
Repairs and maintenance & Improvements	4,364,557	-
Local transport / travelling	2,597,786	-
Electricity and water	1,686,725	-
Medical Expenses	-	-
Administration costs	4,926,741	-
Lunch Programme	-	-
Bank Charges	4,110	-
Maintenance & Improvements	4,858,695	-
Fee on Boarding Equipment and Stores	15,150,071	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Activity Expenses	612,594	-
TOTAL	36,720,393	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account-Equity Bank	0520298307359	1,558,740	-
Operations Account-Equity Bank	0520298302045	5,665,905	-
School Fund Account/Boarding-KCB	1107016614	1,419,119	-
School Fund Account/Boarding-Equity Bank	0520294689379	6,226,936	-
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account-Equity Bank	0520262902305	7,535,935	-
Total		22,406,636	-

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total	-	-

10 SHORT TERM INVESTMENTS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	80,611,126	-
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	80,611,126	-

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	16,716,887	-
Fees arrears for the previous year	27,227,377	-
Fees arrears for prior periods (over two years)	36,666,862	-
Total	80,611,126	-

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	11,322,058	-
Prepaid fees	1,515,840	-
Retention monies	-	-
Total	12,837,898	-

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,515,840	-
Trade creditors for the previous year	5,003,800	-
Trade creditors for prior periods (over two years)	6,318,258	-
Total	12,837,898	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	28,933,740.00	-
Cash balances	32,651.00	-
Short Term Investments	-	-
Receivables	80,611,126.10	-
Payables	(12,837,897.65)	-
Total	96,739,619.45	-

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	1,000.00	400,000	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		400,000	-

16 Borrowings

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

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	2,771,376	-
Stock/ inventory purchased during the year	55,660,735	-
Stock/ inventory issued during the year	(56,155,000)	-
Balance at end of the year	2,277,111	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance As at 31 December 2019	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total				0	0	
Supply of goods						
4. Wilson Nyakengo	510,000.00	3/6/2021	0	510,000.00	0	
5. Boflos Enterprise	550,000.00	1/3/2021	0	550,000.00	0	
6. Mokale Agencies	698,400.00	14/1/2021	0	698,400.00	0	
7. Nyahenya Enterprises	1,200,000.00	15/1/2021	0	1,200,000.00	0	
8. Master Piece Investments	450,000.00	19/5/2021	0	450,000.00	0	
9. Mozamad Investment	119,150.00	15/2/2021	0	119,150.00	0	
10. Lydia Barongo	750,000.00	3/6/2021	0	750,000.00	0	
11. Amalo Co.Ltd	237,001.00	1/3/2021	0	237,001.00	0	
12. Rose Marion	22,500.00	14/1/2021	0	22,500.00	0	
13. Nyanju Enterprise	24,150.00	13/1/2021	0	24,150.00	0	
14. Nyamira Tile Centre	80,000.00	2/4/2021	0	80,000.00	0	
15. Sostch Contractor	90,000.00	15/5/2021	0	90,000.00	0	
16. Doris Mose	170,000.00	19/5/2021	0	170,000.00	0	
17. Eversweet Bakery	8,500.00	15/5/2021	0	8,500.00	0	
18. Christine Oimeke	391,500.00	1/3/2021	0	391,500.00	0	
19. Centre Investment Ltd	770,000.00	26/5/2021	0	770,000.00	0	
20. Kisii Uniform Centre	254,950.00	13/1/2021	0	254,950.00	0	
21. Buktech Co. Ltd	270,000.00	19/5/2021	0	270,000.00	0	
22. Tower Group Ltd	895,000.00	15/1/2021	0	895,000.00	0	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance As at 31 December 2019	Comments
23. Peter Sitara	259,050.00	5/1/2021	0	259,050.00	0	
24. Davkys	187,100.00	27/4/2021	0	187,100.00	0	
25. Gucha Electrical	26,000.00	26/5/2021	0	26,000.00	0	
26. Ladder Publication	45,000.00	15/1/2021	0	45,000.00	0	
			0			
Sub-Total	8,008,301.00			8,008,301.00	0	
Supply of services						
27. Evans Odingo	272,000.00	15/5/2021	0	272,000.00	0	
28. Oracle Engineering	481,800.00	4/5/2021	0	481,800.00	0	
Sub-Total	753,800.00			753,800.00	0	
Grand Total	8,762,101.00			8,762,101.00	0	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 31 December 2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	1969	Bogichora	3,500,000.00	-	-	3,500,000.00
Land 2	1969	Bogichora	4,000,000.00	-	-	4,000,000.00
Building and structures	1969	Bogichora	118,141,305.00	-	-	118,141,305.00
Motor vehicles	2001-2011	Bogichora	4,500,000.00	-	-	4,500,000.00
Office equipment, furniture and fittings	2001	Bogichora	1,605,000.00	-	-	1,605,000.00
ICT equipment and other ICT assets	2009-2020	Bogichora	625,000.00	-	-	625,000.00
Tools and apparatus	-	Bogichora	-	-	-	-
Text books	2016-2019	Bogichora	7,680,000.00	-	-	7,680,000.00
Other machinery and equipment	2012-2021	Bogichora	2,300,000.00	-	-	2,300,000.00
Heritage and cultural assets	-	Bogichora	-	-	-	-
Intangible assets- software	-	Bogichora	-	-	-	-
Total			142,351,305.00	-	-	142,351,305.00

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