

REPUBLIC OF KENYA

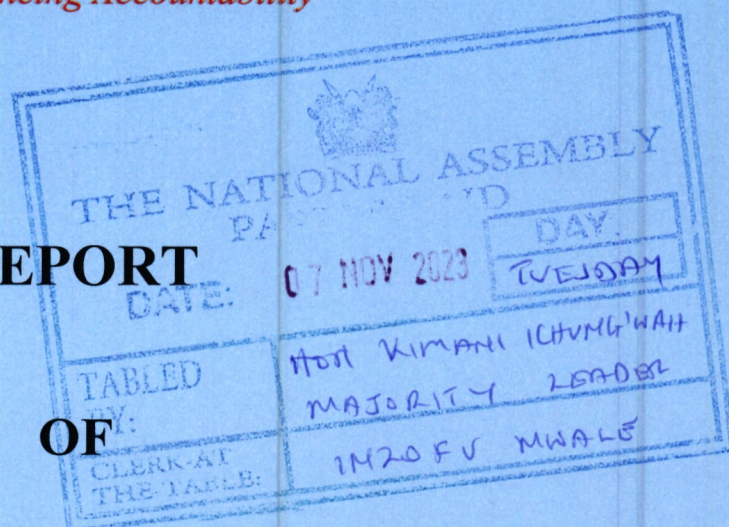


Enhancing Accountability



REPORT

OF



THE AUDITOR-GENERAL

ON

URANGA MIXED SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

SIAYA COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
KENYA

27 JUL 2023

RECEIVED



URANGA SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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 Siaya County, Gem-Yala Sub-County.

The school was registered in June 2021, under registration number 41/S/3000/104 and is currently categorized as A Sub county public school established, owned or operated by the Government.

The school is a Day/boarding school and had 527 number of students as at 30th JUNE 2022. It has 3 streams and 25 teachers of which 12 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;

	Name of Board Members	Designation	Date Of Appointment
1.	Prof George Outa	Chairman	7/3/2019
2.	Madialo Paul Oduor	Secretary/Principal	7/3/2019
3.	Mrs. Joan Achieng Amani	Member	7/3/2019
4.	Mr. Tom Mula	Member	7/3/2019
5.	Mrs. Dorrice Owuocha	Member	7/3/2019
6.	Mr. Peter Onyango Awuor	Member	7/3/2019
7.	Mr. Willis Nyanjom	Member	7/3/2019
8.	Mr. Richard Onono	Member-Rep CEB	7/3/2019
9.	M/S Jane Nyakina	Member Rep Teachers	7/3/2019
10.	Mrs. Beatrice Marenja	3 Members –Sponsor	7/3/2019
11.	Mrs. Caroline Awino Ochanda	Member – Community	7/3/2019
12.	Mr. Michael Midialo	Member Special Needs	7/3/2019
13.	Mrs. Caroline Ajwang'	Rep Students	7/3/2019

The function of the School Board of Management

- Promote the best interests of the school and ensures its development.
- Promote quality education for all pupils in accordance with the standards sets under the Basic Education Act, 2013.
- Ensures and assures 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 report to the CEB.

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

- 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 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 the meetings attended during the year
1	Executive committee	1. Prof George Outa 2. Mrs. Joan Achieng Amani 3. Madialo Paul Oduor 4. Mr. David Odhiambo 5. Mrs. Dorrice Owuocha	• Chairman • D/Chairperson • Secretary • PTA/Chair/member • Member	• 2/5 • 5/5 • 5/5 • 5/5 • 4/5
2	Audit committee	1. Mr. Richard Onono 2. Mrs. Dorrice Owuocha 3. Mr. Madialo P.O 4. M/S Caroline Ochanda	• Chairman • Member • Member • Member	• 3/3 • 3/3 • 3/3 • 3/3
3	Finance, procurement and general purposes committee	1. Mr. Willis Nyanjom 2. Mr. Madialo P.O 3. Mr Tom Mula 4. Mrs Caroline Ochanda	• Chairman • Member • Member • Member	• 2/2 • 2/2 • 2/2 • 2/2
4	Academic committee	1. Mr. Peter Awuor 2. Mrs Beatrice Marenja 3. M.S Jane Nyakina 4. Mr. Tom Mula	• Chair • Member • Member • Member	• 3/3 • 2/3 • 3/3 • 3/3
5	Discipline and welfare committee	1. Mrs Joan Amani 2. M/S Jane Nyakina 3. Mr Madialo P.O 4. Mr Michael Midialo	• Chairman • Member • Member • Member	• 4/4 • 4/4 • 4/4 • 4/4

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(d) School Operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr. Paul Oduor	272938
2	Deputy principal	M/S Jane Nyakina	349092
4	School Bursar	M/S Sheila Iramoga Ayodi	

(e) Schools Contacts

Post Office Box; 185-50307 - LUANDA
Telephone; 0723-130914
E-mail uranga2009@gmail.com
Website
Facebook
Twitter

(f) School Bankers

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

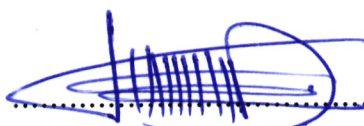
1. Name of the Bank : NATIONAL BANK OF KENYA
Branch : KISUMU
Account number : 01021023626500- SCHOOL FUND ACC
2. Name of the Bank : NATIONAL BANK OF KENYA
Branch : KISUMU
Account number : 01025025602700 – TUTION
3. Name of the Bank : NATIONAL BANK OF KENYA
Branch : KISUMU
Account number : 01025025602701– OPERATION ACC
4. Name of the Bank : KENYA COMMERCIAL BANK
Branch : LUANDA
Account number : 1237050766 – MIF ACC
5. Name of the Bank : EQUITY BANK

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Reports and Financial Statements For the year ended 30th June 2022

Branch : LUANDA
Account number : 1120277359045 – CDF ACC

(g) Independent Auditors

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



.....

School Principal



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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.

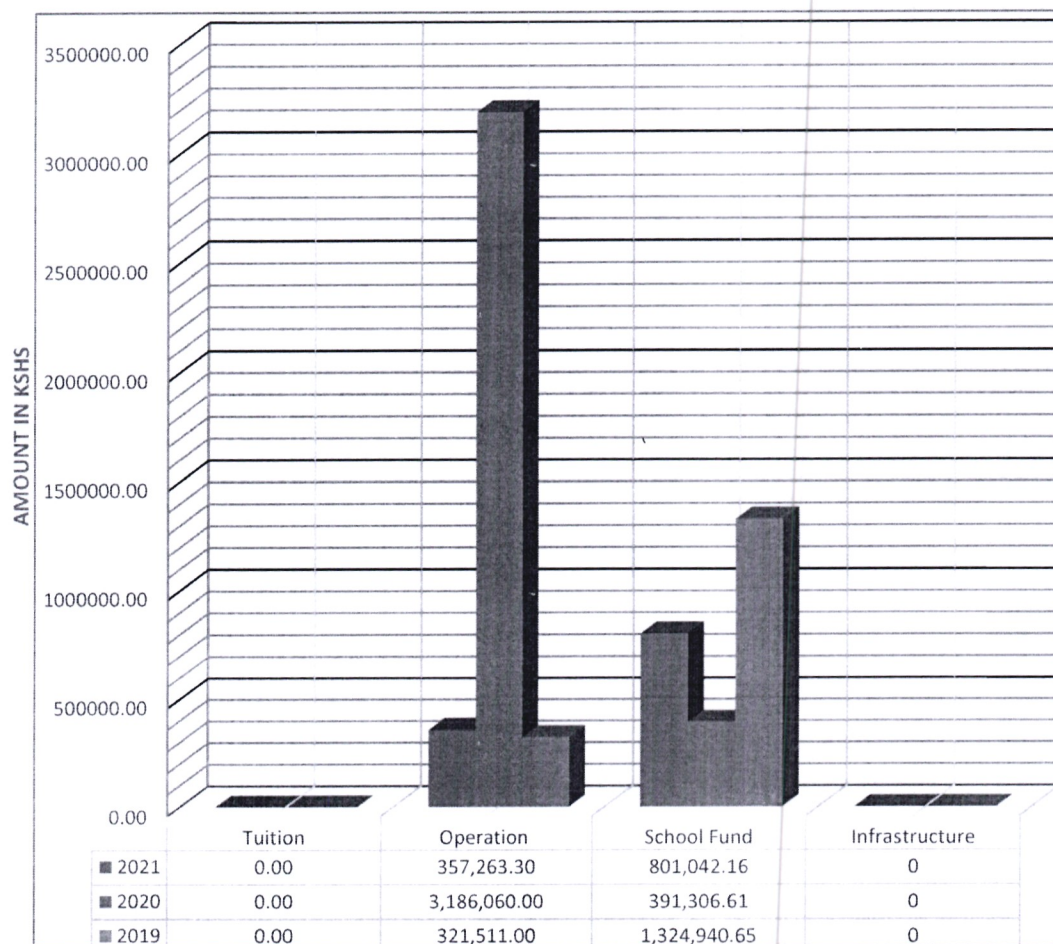
a) Financial performance

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

	2021/2022	2020/2021
Surplus/Deficit	1,065,743.71	3,422,447.61
Capitation Grants from MOE		
Tuition	1,828,811	660,127
Operations	5,353,834	4,985,033
Infrastructure	2,087,750	0
Total Capitation Grants received	9,270,395	5,645,160
Ratio of Capitation Grants/Student	557	529
Enrollments		
Tuition	1,185.15	1,596.32
Operations	8,949.79	10,550.99
Infrastructure	0.00	0.00
TOTAL (KSHS)	10,134.94	12,147.31
Growth of other Income		
Movement of Debtors	10,079,557.00	8,877,849.20
Movement of Creditors	3,202,253.00	1,632,845.00
Movement of Cash Balances	26,593.60	0.00
Movement of Bank Balances	141,421.77	14,841.36

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Reports and Financial Statements For the year ended 30th June 2022

FINANCIAL PERFORMANCE



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Capitation grants from the Ministry of Education for the last three years

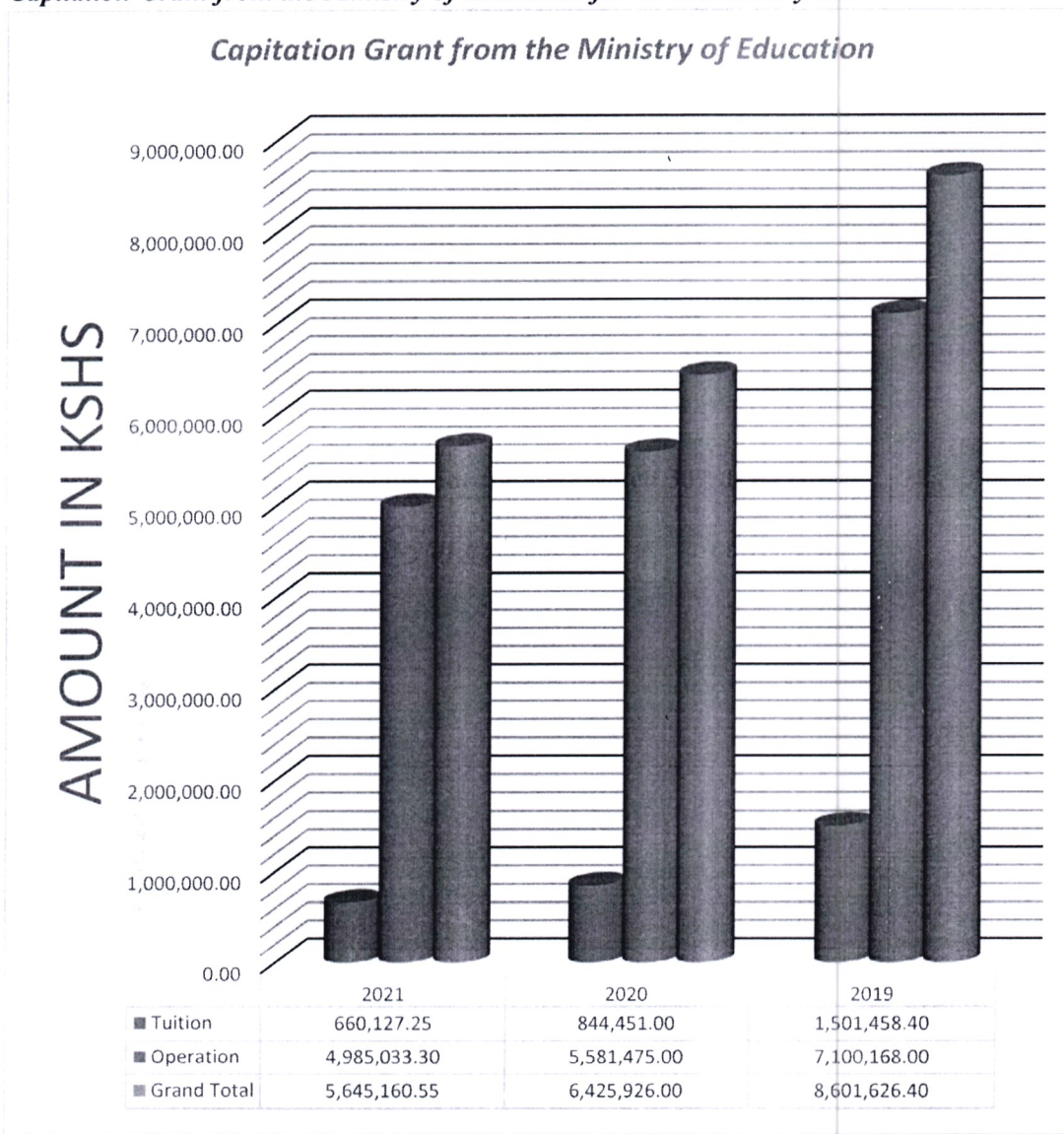
	2019	2020	2021
OPERATION ACCOUNT	3,038,040.00		1,725,955.40
	213,110.00		840,772.90
	2,610,261.00		703,329.00
	1,238,757.00	3,621,725.00	1,005,261.00
		60,000.00	3,725.00
		1,899,750.00	705,990.00
TOTAL (KSHS)	7,100,168.00	5,581,475.00	4,985,033.30

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TUITION ACCOUNT	559,496.00	844,450.00	175,260.00
	61,801.10	1.00	304,833.75
	509,838.30		1.00
	370,323.00		180,032.50
TOTAL (KSHS)	1,501,458.40	844,451.00	660,127.25

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Reports and Financial Statements For the year ended 30th June 2022

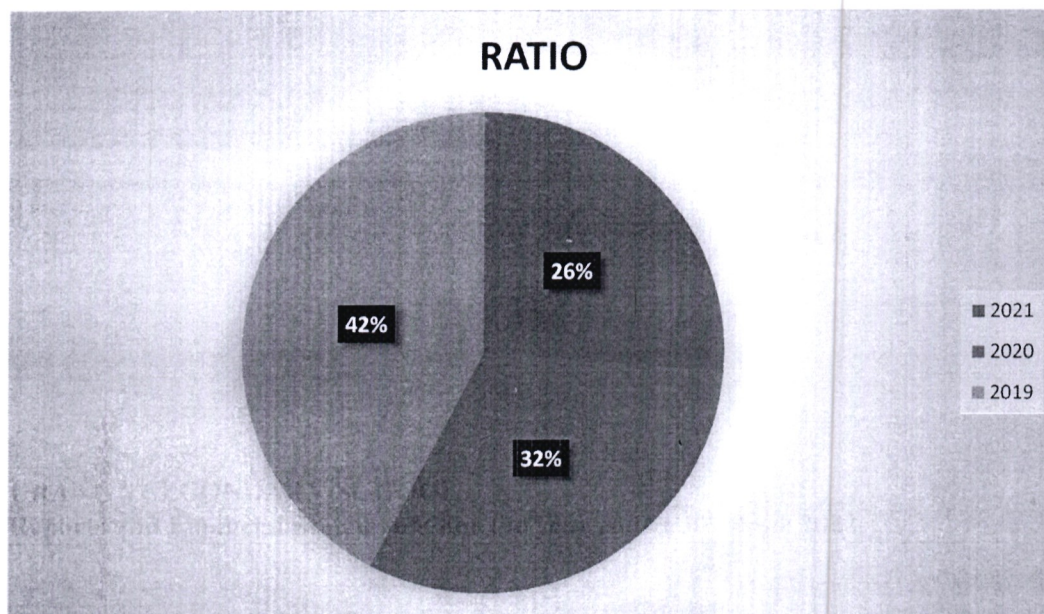
Capitation Grant from the Ministry of Education for the last three years



Ration of Capitation grant per student over the last three years

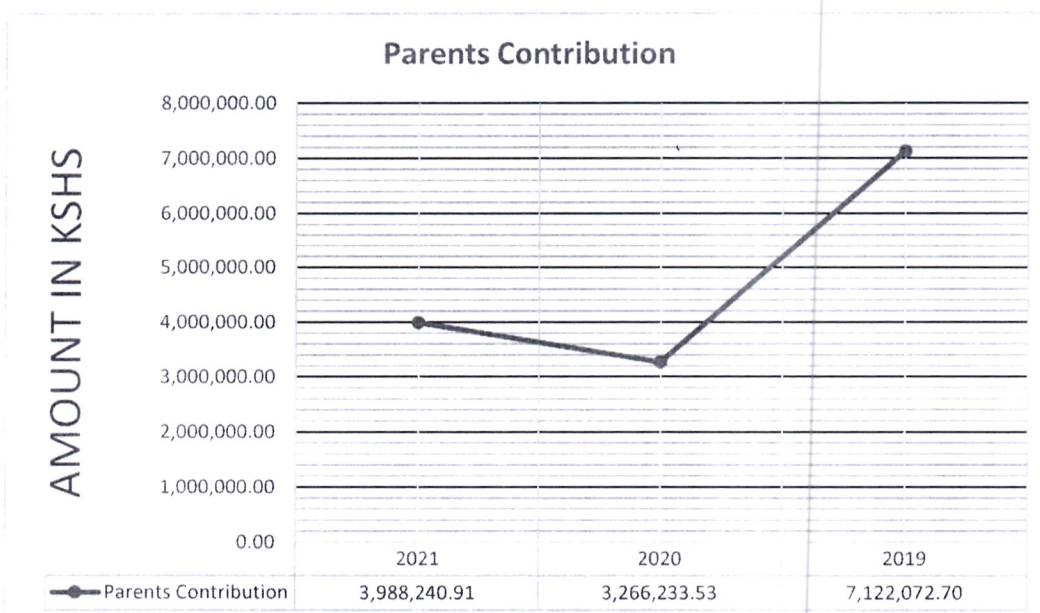
Year	2021	2020	2019
RATIO	10135.00	12,147.31	16322
PERCENTAGE	26%	32%	42%

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Reports and Financial Statements For the year ended 30th June 2022



A three year overview of growth of other income(s) earned by the school

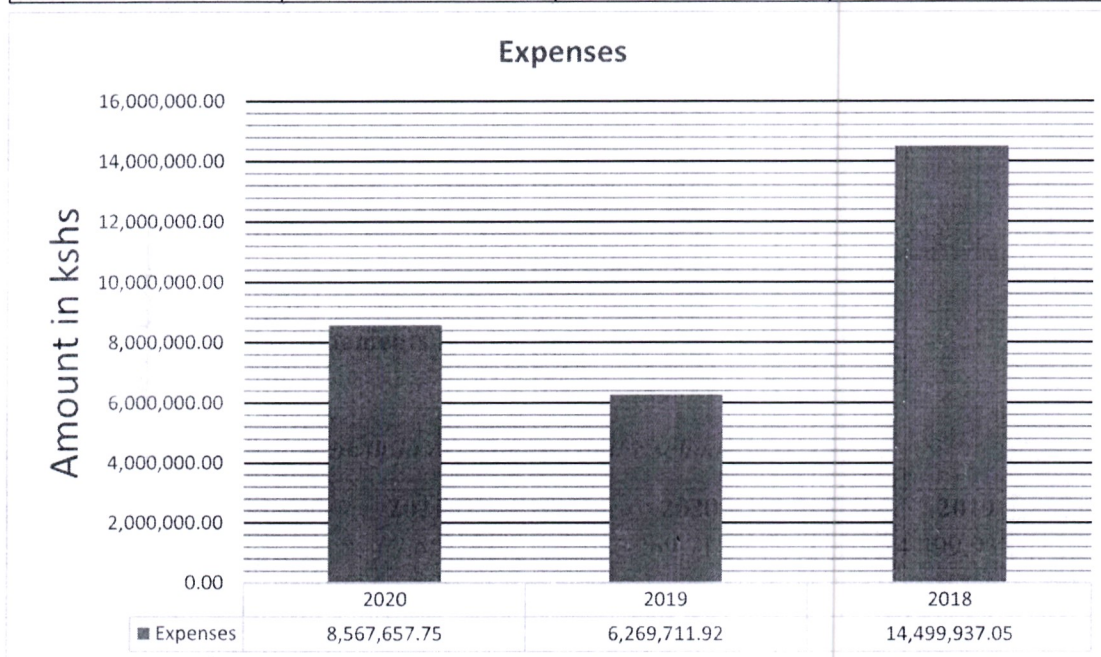
	2021	2020	2019
Parents Contribution	3,988,240.91	3,266,233.53	7,122,072.70



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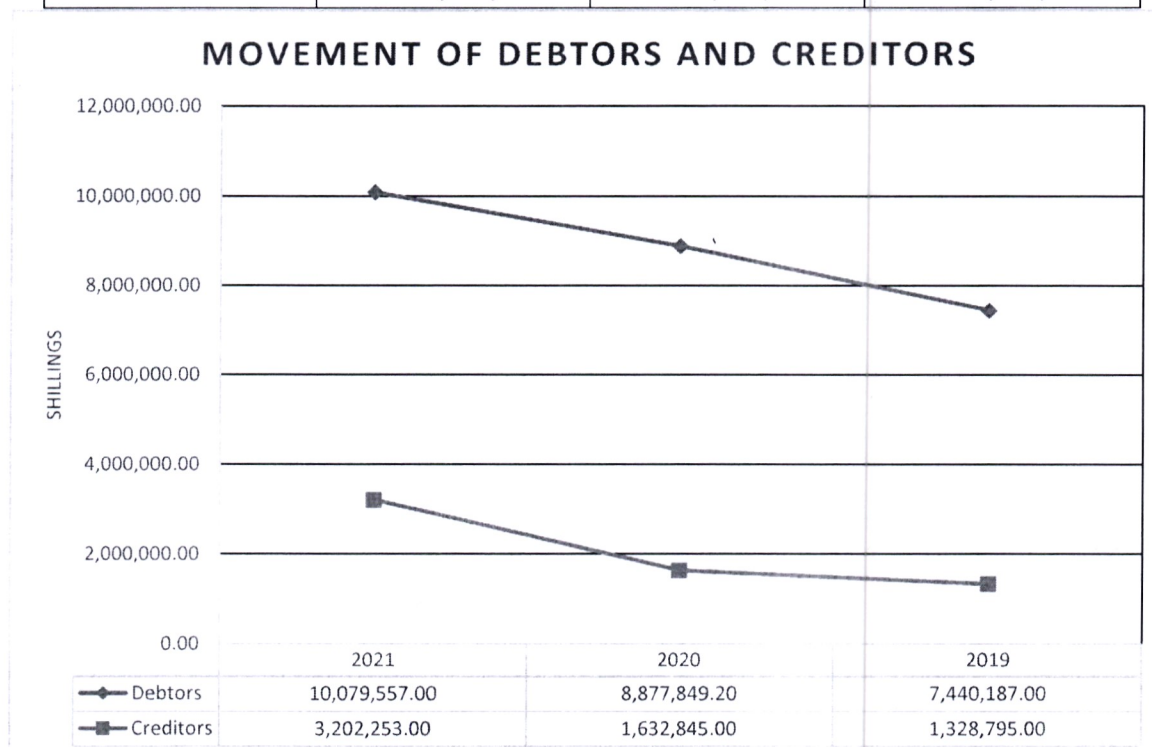
A three year overview of growth in expenditure of the school

Year	2021	2020	2019
Expenses Kshs	8,567,657.75	6,269,711.92	14,499,937.05



A movement of Debtors and Creditors of the school over the last three years

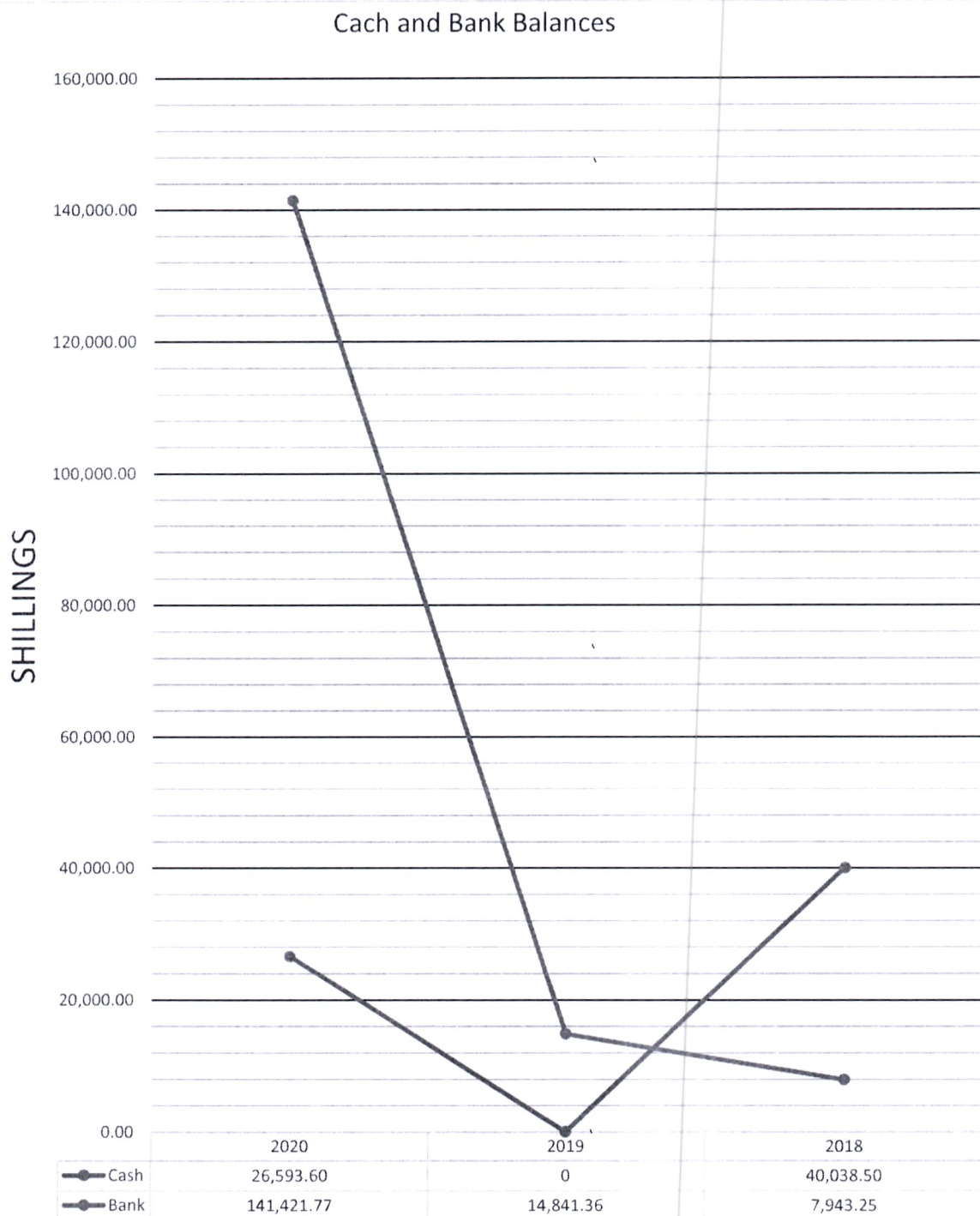
Year	2021	2020	2019
Debtors	10,079,557.00	8,877,849.20	7,440,187.00
Creditors	3,202,253.00	1,632,845.00	1,328,795.00



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

movement of Cash and Bank Balances over the last three years

Year	2021	2020	2019
Cash Balance	26,593.60	0.00	40,038.50
Bank Balance	141,421.77	14,841.36	7,943.25



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

(b) Teacher Student Ratio

	Number of Teachers
No. of teachers	25
No. of students	527
Teachers student ratio	1:23
No. of teachers posted to the school during the year	1
No. of teachers transferred/ retired during the year	0
No. of teachers employed by TSC	13
No. of teachers employed by BOM	12
<i>Teachers per subject:</i>	
English	3
Kiswahili	2
Mathematics	3
Chemistry	2
Biology	2
Physics	2
CRE	2
History	3
Geography	2
Business studies	2
Agriculture	2
Computer studies	0

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

KCSE PERFORMANCE IN THE LAST THREE YEARS

Yr/Gd	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MS
2019	95	0	0	0	1	0	4	0	14	19	34	22	0	0	0	3,500
2020	88	0	0	0	1	6	2	8	9	21	26	15	0	0	0	4,046
2021	131	0	0	0	0	0	4	4	11	21	41	44	5	0	0	3,608

UNIVERSITY TRANSITION DATA

Year	No. Of Students That Met University Requirement	No. of Actual Candidates Who Sat For KCSE
2019	5	95
2020	9	88
2021	4	131

DEVELOPMENT PROJECT CARRIED OUT BY THE SCHOOL

Project	Source Of Fund	Status
Construction of one standard classroom	MIF/MOE	Completed
Purchase of 100 steel chairs and steel lockers	MIF/MOE	Completed
Construction of 8 door pit latrines with tiles	MIF/MOE	Completed

Sign 

Principal



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

The Board of Management of Uranga 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, 2022, and of the school's financial position as at that date.

.....
Joan Amani

NAME: *JOAN AMANI*

DESIGNATION: CHAIRMAN, SCHOOL BOARD OF MANAGEMENT

DATE:

.....
[Signature]

NAME: *MADIAO PAUL ODUOR*

DESIGNATION: SCHOOL PRINCIPAL & SECRETARY TO BOARD OF MANAGEMENT

DATE: *24/08/2023*

.....
NAME:

SHEILA ATODI

DESIGNATION:

BURSAR/ FINANCE OFFICER

DATE:

24/8/23

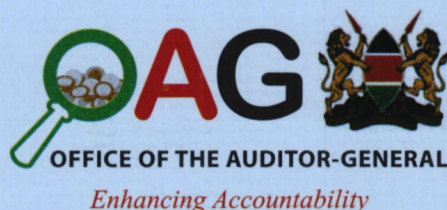


URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

IV. REPORT OF THE AUDITOR-GENERAL (TO BE ATTACHED)

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 URANGA MIXED SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – SIIAYA 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Uranga Mixed Secondary School – Siaya County set out on pages 1 to 22, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the 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 the Uranga Mixed Secondary School – Siaya County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported School Fund Income-Other Receipts

The statement of receipts and payments reflects school fund income - other receipts amount of Kshs.1,360,963 whose supporting schedule and other documents were not provided for audit. Further, the supporting Note 5 to the financial statements does not give an itemized breakdown of the amount.

In the circumstances, the accuracy and completeness of the school fund income - other receipts amount of Kshs.1,360,963 could not be confirmed.

2. Unsupported Personnel Emoluments

The statement of receipts and payments reflects payments for operations amount of Kshs.6,522,581 which, as disclosed in Note 7 to the financial statements, includes personnel emoluments amounting to Kshs.2,504,000. However, this expenditure was not adequately supported as highlighted below:

2.1 Incomplete Personal Files

Review of employees' personal files for the twenty-five (25) staff members revealed that most of them lacked the relevant information, including contracts, Teachers Service Commission (TSC) placement letters, identity cards, Kenya Revenue Authority (KRA) pin certificates, renewal letters, job descriptions and confirmation letters. As a result, it was not possible to ascertain if the employees were properly employed.

2.2 Unsupported Recruitment of Teachers

Included in the expenditure amount of Kshs.2,504,000 is an amount of Kshs.406,080, being annual salaries of three (3) teachers who were employed during the year under review. However, the supporting advertisement, long list, short list, Interview Panel, appointment letters and Evaluation Committee minutes were not provided for audit. As a result, it was not possible to ascertain if the three (3) teachers were properly recruited. In

addition, verification exercise scheduled for 22 June, 2023 was not successful as the teachers did not show up.

In the circumstances, the accuracy and completeness of the personnel emoluments amount of Kshs.2,504,000 could not be confirmed.

3. Inaccuracies of School Fund Income - Parents Contributions Amount

The statement of receipts and payments reflects school fund income-parents contributions amount of Kshs.6,551,870 while the supporting ledger schedule shows a corresponding amount of Kshs.7,231,630, resulting to an unreconciled and unexplained variance of Kshs.679,760. Further, analysis of the bank statement revealed that Kshs.2,695,274 was banked in the School's fee collection account while the fees collection book provided for audit had records of payments made in cash for the same period amounting to Kshs.1,558,248, bringing the total collection to Kshs.4,253,522 which differs with the reported amount of Kshs.6,551,870, resulting to an unexplained and unreconciled variance of Kshs.2,298,348. In addition, the fees collection book was not serialized, and it was evident that some pages had been plucked out. Further, it was noted that some leaves in the book had only dates without records of amounts collected, while some fees were collected without issuing receipts, an anomaly Management attributed to lack of unused receipt books. Management also indicated that when the Accounts Clerk was on leave, funds collected were receipted without recording.

In the circumstances, the accuracy, completeness and the effectiveness of internal controls over the collection and recording of parents' contributions of the school fund income-parents contributions totalling to Kshs.6,551,870 could not be confirmed.

4. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.12,051,294 which, as disclosed in Note 13 to the financial statements, includes fees arrears balance of Kshs.10,041,803 relating to the year 2021 and earlier years. Out of the balance of Kshs.10,041,803, debtors totalling to Kshs.5,576,037 relating to the period 2004 to 2019 had been properly supported by debtor's schedules, resulting to an unsupported balance of Kshs.4,465,766. Further, Management did not have an operational debt recovery strategy to enhance collection of the long outstanding fees arrears.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs. Kshs.12,051,294 and the recoverability of the long outstanding fees arrears of Kshs.10,041,803 could not be confirmed.

5. Non-Compliance with the Prescribed Reporting Requirements

Management provided for audit a fixed assets register listing the School's assets but without values or costs. Further, the financial statements do not include an appendix on Summary of Fixed Assets Register as required by the prescribed reporting template.

Therefore, Management did not comply with the reporting template for public secondary schools, issued in June, 2021 as prescribed by the Public Sector Accounting Standards

Board. This was contrary to Section 81(3) of the Public Finance Management Act, 2012, which requires an Accounting Officer to prepare financial statements in formats that comply with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.

In the circumstances, the disclosures in the financial statements do not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board and Management was in breach of the law.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Urunga Mixed Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Procurement of Proposed Construction of a Classroom and Pit Latrines

The statement of receipts and payments reflects payments for infrastructure totalling to Kshs.2,083,000 relating a contract for the construction of one (1) standard classroom and one (1) 8-door pit latrine. However, the Evaluation Committee had three (3) members, two (2) of whom were not appointed by the Accounting Officer, contrary to Regulation 29(1) of the Public Procurement and Asset Disposal Regulations, 2020, which requires a minimum of three (3) evaluation committee members.

Further, the Tender Opening Committee had three (3) members as required, but the appointment letters of two (2) of the members were not provided for audit. In addition, the pre-qualified list of suppliers provided for audit, from which the bidding firms were selected, did not have evidence of approval in form of signature, thus casting doubt on its

authenticity. Further, the bill of quantities had a provisional sum of Kshs.120,000, which included Kshs.50,000 and Kshs.60,000, being the cost of electrical works and management expenses respectively. However, the accountability documents, including the bill of quantities for the electrical works and site meetings' minutes supporting the management expenses were not provided for audit.

In the circumstances, value for money on the expenditure amounting to Kshs.2,083,000 and fairness in the process of identifying the contractor could not be confirmed.

2. Irregular Procurement of Renovation of Classrooms and Veranda

Review of tender documents and the certificate of practical completion in respect of the contract for the renovation of five (5) classrooms and a veranda revealed that the School executed the contract at a cost Kshs.2,195,000 as per the certificate of practical completion. However, review of bank statement revealed that the amount had not been paid to the contractor but included in the list of creditors at Annex 1 to the financial statements and no explanation was provided for the anomaly.

In addition, the appointment letters for all the ad hoc committee members, the tender opening minutes, evaluation minutes, tender inspection and acceptance committee minutes were not provided for audit while the list of prequalified suppliers provided was not approved.

In the circumstances, value for money on the project valued at Kshs.2,195,000 may not have been realized, and fairness in the process of identifying the contractor could not be confirmed.

3. Lack of Professional Procurement Personnel

The statement of receipts and payments reflects total payments amount of Kshs.16,613,118, most of which was in respect of procurement of goods, works and services. However, during the year under review, it was noted that the School did not have qualified procurement professionals to guide the procurement processes and review the tender evaluation report and provide a signed professional opinion to the Accounting Officer. This was contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015, which provides that 'the head of the procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings'.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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 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 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 overall governance were not effective.

1. Lack of a Staff Establishment

During the year under review, the School had 25 employees out of whom thirteen (13) were from the Teachers Service Commission (TSC), and twelve (12) were from the Board of Management (BoM). However, a staff establishment outlining the number of teachers required per subject was not provided for audit review.

In the circumstances, the School may have operated without optimal number of staff.

2. Failure to Maintain a List of Beneficiaries for Capitation Grants Received

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.1,828,811 and Kshs.5,353,834 respectively, totalling to Kshs.7,182,645. However, Management's acknowledgments of fees received and the lists showing how the capitation was distributed were not provided for Audit.

In the circumstances, it was not possible to confirm whether the entire amount of Kshs.7,182,645 benefitted students.

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 control, 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall Governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to the sustainability of services and using the applicable basis of accounting

unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Description Of Voteheads Receipts	Notes	2021-2022	1 st January-30 th June, 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,828,811	660,127
Capitation grants for operation	2	5,353,834	4,985,033
Capitation grants for infrastructure	3	2,087,750	-
School fund income – parents contributions	4	6,551,870	3,529,856
School fund income – other receipts	5	1,360,963	458,384
Total receipts		17,183,228	9,633,401
Payments			
Payments for tuition	6	2,067,857	752,689
Payments for operations	7	6,522,581	4,627,770
Payments for infrastructure	8	2,083,000	-
Payments for BES/lunch program	9	4,537,849	2,748,315
Payments for other receipts	10	1,401,831	438,884
Total payments		16,613,118	8,567,658
Surplus		570,110	1,065,743

The school financial statements were approved on 30.09. 2022 and signed by:

Joan Amani

Name: JOAN AMANI

Chair BOM

Date: 24/8/23

Madiako Paul

Name: MADIAKO PAUL

School Principal/ Secretary
to BOM

Date: 24/08/2023

Sheila Ayodi

Name: SHEILA AYODI

Bursar/ Finance Officer

Date: 24/8/23



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Notes	2021-2022	1 st January-30 th June, 2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank Balances	11	22,172	141,422
Cash Balances	12	10,044	26,594
Total cash and cash equivalents		32,215	168,015
Accounts receivables	13	12,051,294	13,876,218
Total financial assets		12,083,509	14,044,234
Financial liabilities			
Accounts payables	14	1,074,600	3,605,435
Net financial assets		11,008,909	10,438,799
Represented by			
Accumulated fund b/f	15	10,438,799	9,373,056
Surplus for the year		570,110	1,065,743
Net financial position		11,008,909	10,438,799

The school's financial statements were approved on 30.09. 2022 and signed by:

Name: JOAN AMANI Name: MADIALO PAUL Name: SHEILA AYODI
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Date: 24/8/23 Date: 24/08/2023 Date: 24/8/23



URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

	Notes	2021-2022	1 st January- 30 th June, 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,828,811	660,127
Capitation grants for operation	2	5,353,834	4,985,033
Capitation grants for infrastructure	3	2,087,750	-
School fund income – parents contributions	4	5,845,960	2,110,347
School fund income – other receipts	5	1,360,963	458,384
Total receipts		16,477,318	8,213,891
Payments			
Payments for tuition	6	2,067,857	752,689
Payments for operations	7	6,522,581	4,627,770
Payments for infrastructure	8	2,083,000	-
Boarding and school fund payments	9	4,537,849	2,241,375
Payments for other receipts	10	1,401,831	438,884
Total payments		16,613,118	8,060,718
Net cash flow from operating activities		(135,800)	153,173
Net increase/(decrease) in cash and cash equivalents		(135,800)	153,174
Cash and cash equivalent at beginning of the year	11	168,015	14,841
Cash and cash equivalent at end of the year	11	32,215	168,015

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

URANGA SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Differences	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks and reference materials				24,900	(24,900)	
Exercise books	550,000	(25,000)	525,000	525,000	-	100%
Laboratory equipment	550,000	(27,719)	522,281	522,281	0	100%
Internal examinations	50,000	(29,800)	20,200	-	20,200	0%
Teaching/learning materials	450,000	(8,300)	441,700	441,700	-	100%
Chalks	10,000	(8,190)	1,810	20,200	(18,390)	1116%
Examinations and assessments	350,000	(57,080)	292,920	292,920	-	100%
Bank charges			-	1,810	(1,810)	
Teachers guides	350,000	(325,100)	24,900	-	24,900	0%
Sub-total	2,310,000	(481,189)	1,828,811	1,828,811	1,168,684	100%
<i>(2) Capitation Grant on Operations</i>						
Personal emoluments	2,500,000	(101,283)	2,398,717	2,398,717	168,801	100%
Repairs and maintenance	500,000	(9,228)	490,772	490,772	50,000	100%
Local transport and travelling	450,000	(63,755)	386,245	386,245	30,000	100%
Electricity and water	450,000	(90,095)	359,905	359,905	70,900	100%
Insurance (medical & property)	450,000	(98,100)	351,900	351,900	32,205	100%
Administration costs	1,100,000	(58,400)	1,041,600	1,041,600	(5,900)	100%
Activity	450,000	(125,305)	324,695	324,695	22,795	100%
Sub-total	5,900,000	(546,166)	5,353,834	5,353,834	368,801	100%
<i>(3) Capitation Grant on Infrastructure</i>						
Maintenance and improvements	2,100,000	(12,250)	2,087,750	2,087,750	2,087,750	100%

URANGA SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Differences	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Sub-total	2,100,000	(12,250)	2,087,750	2,087,750	2,087,750	100%
(4) Fees Charged on Parents						
School fund income – other receipts	1,400,000	(39,037)	1,360,963	1,360,963	902,579	100%
Fees on boarding equipment and store/lunch programme	5,290,000	1,261,870	6,551,870	4,484,997	3,022,014	68%
Sub-total	6,690,000	1,222,833	7,912,833	5,845,960	3,924,593	74%
Total Income	17,000,000	183,228	17,183,228	15,116,355	7,549,827	88%
Payments						
(1) Expenditure for Tuition						
Exercise books	550,000	(33,802)	516,198	516,198	-	100%
Laboratory equipment	550,000	(66,943)	483,057	483,057	-	100%
Teaching/learning materials	450,000	(91,347)	358,653	358,653	-	100%
Chalks	50,000	(33,750)	16,250	16,250	-	100%
Examination s and assessments	350,000	45,456	395,456	395,456	-	100%
Teachers guide	350,000	(53,567)	296,433	296,433	-	100%
Bank charges	10,000	(8,190)	1,810	1,810	-	100%
Sub-total	2,310,000	(242,143)	2,067,857	2,067,857	-	100%
(2) Expenditure for Operations						
Personal emoluments	2,500,000	4,000	2,504,000	2,504,000	-	100%
Repairs, maintenance & improvements	500,000	442,000	942,000	942,000	-	100%
Local transport and travelling	450,000	51,000	501,000	501,000	-	100%
Electricity, water and conservancy	450,000	(95,000)	355,000	355,000	-	100%
Insurance (medical & property)	450,000	30,000	480,000	480,000	-	100%
Administration costs	1,100,000	256,250	1,356,250	1,356,250	-	100%
Activity expenses	450,000	(65,669)	384,331	384,331	-	100%

URANGA SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30th June 2022

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Differences	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Sub-total	5,900,000	622,581	6,522,581	6,522,581	-	100%
(3) Expenditure for Infrastructure						
Maintenance and improvements	2,100,000	(17,000)	2,083,000	2,083,000	-	100%
Sub-total	2,100,000	(17,000)	2,083,000	2,083,000	-	100%
(4) Expenditure for School Fund						
Lunch programme	5,290,000	(752,151)	4,537,849	4,537,849	-	100%
School fund income-other receipts	1,400,000	1,831	1,401,831	1,401,831	-	100%
Sub-total	6,690,000	(750,320)	5,939,680	5,939,680	-	100%
Total Expenditure	17,000,000	(386,882)	16,613,118	16,613,118	-	100%

Notes:

1. The utilization of 1116% against receipts for chalk was as a result of underestimation of income for chalk.
2. Receipt of fees on boarding equipment and store/lunch programme of 68% of budget was due to some parents not paying full school fees.

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 year ended 30th June 2022.

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1. Capitation Grant For Tuition

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Textbooks and reference materials	24,900	0
Exercise books	525,000	200,282
Laboratory equipment	522,281	145,701
Teaching/learning materials	441,700	123,850
Chalks and dusters	20,200	15,050
Examinations and assessments	292,920	135,000
Bank charges	1,810	0
Teachers guide	0	40,244
Total	1,828,811	660,127

2. Capitation Grant for Operations

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Personal emoluments	2,398,717	2,210,920
Repairs and maintenance	490,772	438,772
Local transport and travelling	386,245	355,245
Electricity and water	359,905	287,401
Insurance (medical & property)	351,900	318,695
Administration costs	1,041,600	1,065,500
Activity	324,695	308,500
Total	5,353,834	4,985,033

3. Capitation Grant for Infrastructure

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Maintenance and improvements	2,087,750	-
TOTAL (KSHS)	2,087,750	-

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

4. School Fund Income – Parents Contributions

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Parents contribution/fees – received in cash	5,845,960	2,110,347
Parents contribution/fees – accrued receipts	705,910	1,419,509
Total	6,551,870	3,529,856

5. School Fund Income Other Receipts

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Other receipts	1,360,963	458,384
Total	1,360,963	458,384

6. Payments For Tuition

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Exercise books	516,198	207,045
Laboratory equipment	483,057	197,520
Teaching/learning materials	358,653	202,041
Chalks	16,250	10,650
Examinations and assessments	395,456	135,313
Bank charges	1,810	120
Teacher guide /library reference materials	296,433	-
Total (kshs)	2,067,857	752,689

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7. Payments for Operations

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Personal emoluments	2,504,000	2,213,425
Administration costs	1,356,250	947,500
Repairs, maintenance & improvements	942,000	200,000
Local transport and travelling	501,000	356,245
Electricity, water and conservancy	355,000	289,005
Insurance (medical & property)	480,000	319,695
Activity expenses	384,331	301,900
Total	6,522,581	4,627,770

8. Payments for Infrastructure

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Maintenance And Improvements	2,083,000	-
Total	2,083,000	-

9. Payments for Boarding Equipment and Stores/Lunch Programme

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Lunch programme/boarding E &Stores- Cash	4,537,849	2,241,375
Lunch programme/boarding E &Stores- Accrued	-	506,940
Total	4,537,849	2,748,315

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

10. Payments for Other Receipts

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Other Receipts	1,401,831	438,884
Total	1,401,831	438,884

11. Bank Accounts

Description	Bank Account Number	2021-2022	1 st January-30 th June, 2021
		Kshs	Kshs
Tuition Account (NBK)	01025025602700	1,169	45,025
Operation Account (NBK)	01025025602701	7,001	88,178
School Fund Account/Boarding (NBK)	01021023626500	11,013	8,219
CDF Account (Equity Bank)	1120277359045	-	-
Infrastructure Account (KCB)	1237050766	2,989	-
Total		22,172	141,422

12. Cash on Hand

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	16,690
School Fund Account/Boarding	10,044	9,904
Infrastructure	-	-
Total	10,044	26,594

URANGA SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes To The Financial Statements (Continued)****13. Accounts Receivable**

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Fees Arrears	12,051,294	13,748,329
Advance Salary	-	102,250
Total	12,051,294	13,850,579

Ageing of the fees/non fees arrears

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Fees Arrears for current year (2022) Listed	2,009,491	1,419,509
Fees Arrears for the previous year (2021)	1,419,509	5,233,194
Fees Arrears for prior periods (over 2 years) b/f	8,712,494	7,148,323
Less: Fees recoveries	-90,200	-52,697
Total Fees Arrears	12,051,294	13,748,329

14. Accounts Payables

Description	2021-2022	1st January-30th June, 2021
	Kshs	Kshs
Trade creditors (see ageing below and appendix 1)	1,008,000	3,202,253
Prepaid fees (listed)	66,600	403,182
Total	1,074,600	3,605,435

URANGA SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Notes To The Financial Statements (Continued)****Ageing of the creditor's arrears**

Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Trade creditors for current year	904,000	2,056,944
Trade creditors for the previous year	104,000	1,145,309
Trade creditors for prior periods (over 2 years)	-	
Total creditors	1,008,000	3,202,253

15. Accumulated Fund Balance Brought Forward

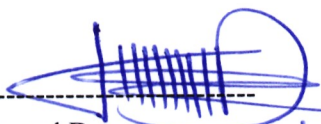
Description	2021-2022	1 st January-30 th June, 2021
	Kshs	Kshs
Bank balances	141,422	14,841
Cash balances	26,594	-
Receivables	13,876,218	10,477,884
Payables	(3,605,435)	(1,145,309)
Total	10,438,798	9,347,416

URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

16. Progress On Follow Up Of Auditor Recommendations

The School had not been audited by the Auditor-General before.

Sign and Date
Principal


24/08/2023


URANGA SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Suppliers of Goods/Services	Original Amount	Date Contracted	Amount paid to date	Outstanding Balances	Outstanding Balances	Comments
	a	b	c	d=a-c	2020/2021	
	Kshs		Kshs	Kshs	Kshs	
SUPPLY OF GOODS						
3 Lakeside Product Agencies	590,000	2020/2021	333,000	257,000		
4 Luandabest Stationers	44,000	2021/2022	-	44,000		
5 Poly Energy Savings Ent	316,000	2020/2021	106,000	210,000		
6 Mrs. Steve Biko	42,000	2021/2022	-	42,000		
7 Dimidium Sciences Ltd	96,000	2021/2022	-	96,000		
8 Litmore Ltd	57,000	2021/2022	-	57,000		
9 Mr Lucas Opondo	28,000	2021/2022	-	28,000		
1. Lakeside	704,000	2020/2021	193,000	0		
2. Luandabest Stationers	57,949	2020/2021	12,000	0		
3. Bloosky Enterprises	20,000	2020/2021	0	0		
4. Chemoxalic Enterprises	70,000	2020/2021	0	0		
5. Demba Enterprises	580,200	2020/2021	160,000	0		
6. Poly Energy Saving Ent	430,000	2020/2021	220,000	0		
7. Mr.James Muhando	30,995	2020/2021	20,000	0		
8. Nakuru Modern Agencies	502,000	2020/2021	0	0		
9. Chemoxalic Enterprises	142,000	2020/2021	40,000	0		
10.M/s Monica Adhiambo	28,000	2020/2021	28,000	0		
Sub-total	3,738,144		1,112,000	734,000	1,892,144	
SUPPLY OF SERVICES						
10 Non-teaching and Subordinate	274,000	2021/2022	-	274,000	-	
11. KESSHA	164,800	2020/2021				
12. 2019/2020 Balance B/F	1,149,309	2019/2020				
Sub-total	1,588,109			274,000	1,310,109	
GRAND TOTAL	5,326,253	0	1,112,000	1,008,000	3,202,253	