

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 NOV 2023

DAY.

WED

TABLED
OF

CLERK-AT
THE-TABLE:

Hon Omen Baya, CBS, MP
Deputy majority leader
Esther Nginyo

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

NDIVISI GIRLS HIGH SCHOOL

**FOR THE EIGHTEEN (18) MONTHS
PERIOD ENDED 30 JUNE, 2021**

BUNGOMA COUNTY



NDIVISI GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR EIGHTEEN MONTHS ENDED
30th June 2021

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

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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 Bungoma County, Bungoma East Sub-County

The school was registered in 30 JULY 2008 registration number GP/A/8824/10 and is currently categorized as an extra county public girls school established, owned or operated by the Government.

The school is a boarding Girls school and has 970 numbers of students as at 30th June 2021. It has 18 streams and 35 teachers of which 19 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	Mr. Elijah Moga	Chairman	25th April 2022
2	Mrs. Lydia Keino	Secretary- Principal	25th April 2022
3	Mr. Sitati Lichuma	Member	25th April 2022
4	Mrs. Mercy Mandila	Member	25th April 2022
5	Mr. Namwetako Masika	Member	25th April 2022
6	Mr. Joseph Walubengo	Member	25th April 2022
7	Mr. Cleophas Wanyama	Member	25th April 2022
8	Mrs. Violet Nelima	Member – Rep CEB	25th April 2022
9	Mr. Walela Emmanuel	Member Rep Teachers	25th April 2022
10	Mr. Donald Walucho Mrs. Judith Wafula Mr. Elija Moga	3 Members - Sponsor	25th April 2022
11	Mr. Waya moses Kituyi	Member - Community	25th April 2022
12	Mr. Mourice Webukha	MemberSpecial Needs	25th April 2022
13	Terry alusa	Rep Students	25th April 2022

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The function of the School Board of Management includes:

- 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	Mr. Elijah moga Mrs. Keino Lydia Mrs. Alice Barasa Mr. Moses Waya Mrs. Judith wafula	BOM chair BOM secretry PA chair Member Member	3
2.	Audit Committee	Mr. Cleophas wanyama Mr. Namweko Masika Mrs. Mercy Mandila	Chairperson	3
3	Finance,procurement and general purposes Committee	Mr. Nakitare Harbart Mrs. Elcah Wanyonyi Mr. Sitati Lichuma	Member Member Chairperson	3
4	Academic Committee	Mr. Waya Moses Kituyi Mrs. Violet Nelima Mr. Joseph Walubengo	Chairperson	3

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		Mr. walela Emmanuel		
5	Development Committee	Mr. Webukha Moaurice Mr. Donald walucjo Mrs. Alice Barasa		3
6	Discipline and welfare Committee	Mr. Makata Charles Mrs. Wafula Judith Mr. Masika Namwetako	Chairperson	3
7	Adhoc Committee (if any during the year)	Mr. Wasike Raphael Mr. Walela Emmanuel Mrs. Sussy Wanyonyi	chairperson	2

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Lydia Keino	348403
2	Deputy Principal	Ruth Malika	351232
3	School Bursar	Sussy Wanyonyi	N/A

(e) Schools contacts

Post Office Box: 85 Misikhu.
Telephone: 0743498104
E-mail: ndivisigirls@yahoo.com
Website: www.ndivisigirls.com
Facebook:
Twitter:

(f) School Bankers

1. Name of Bank: Kenya Commercial Bank
Branch: Webuye
Account Number: 1110540051
2. Name of Bank: Kenya Commercial Bank
Branch: Webuye
Account Number: 1110540167
3. Name of bank : Kenya Commercial bank
Branch : Webuye
Account number: 1110540205
4. Name of Bank : Kenya Commercial Bank
Branch: Webuye
Account Number: 1211027198
5. MPESA Paybill No. 522123 attached to 50068K bank account.

(g) Independent Auditors

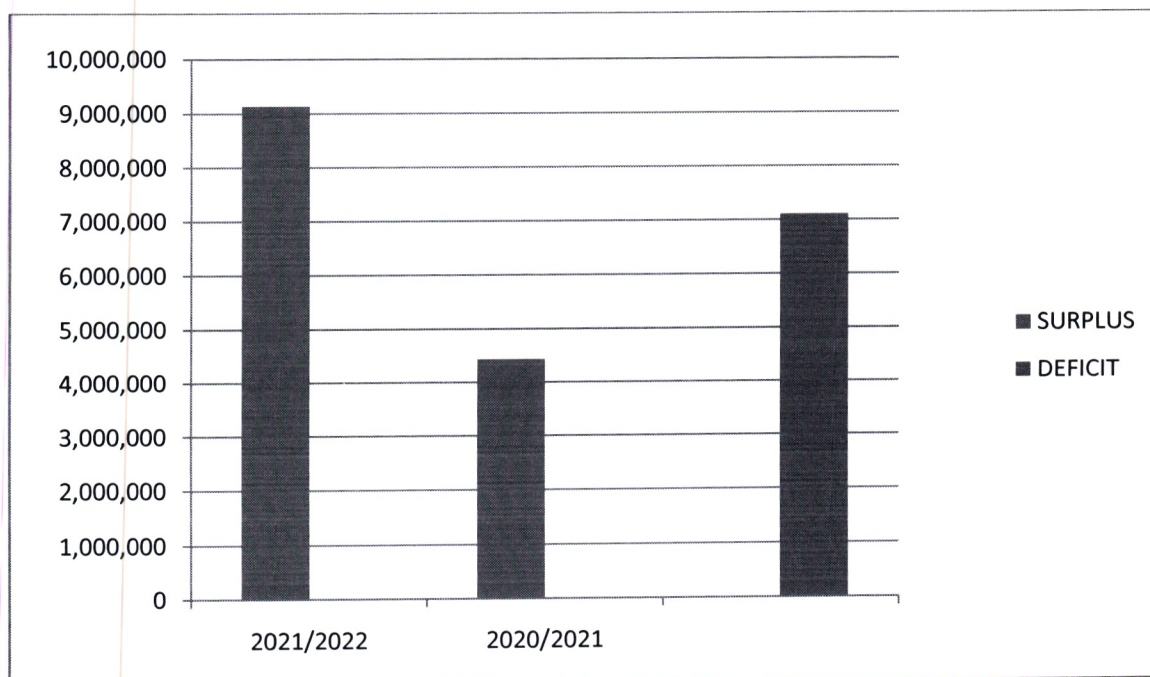
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. Summary reports 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:**

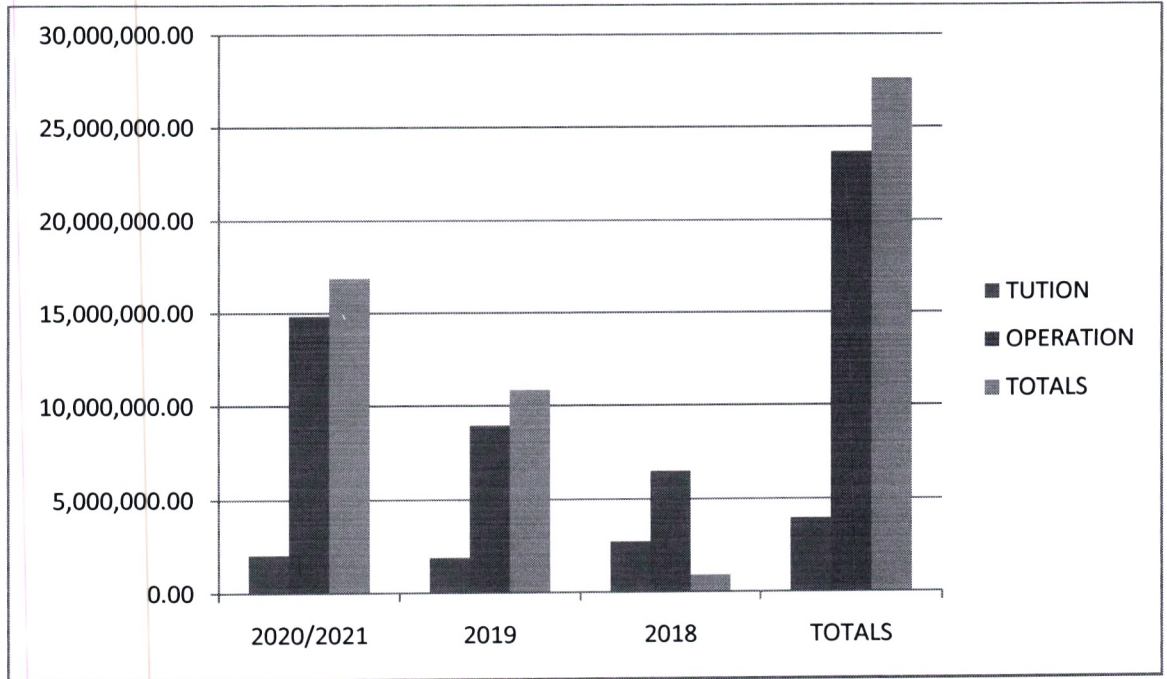
	2020/2021	2019	2018
SURPLUS	6,176,195.00		
DEFICIT		7,108,080.00	



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

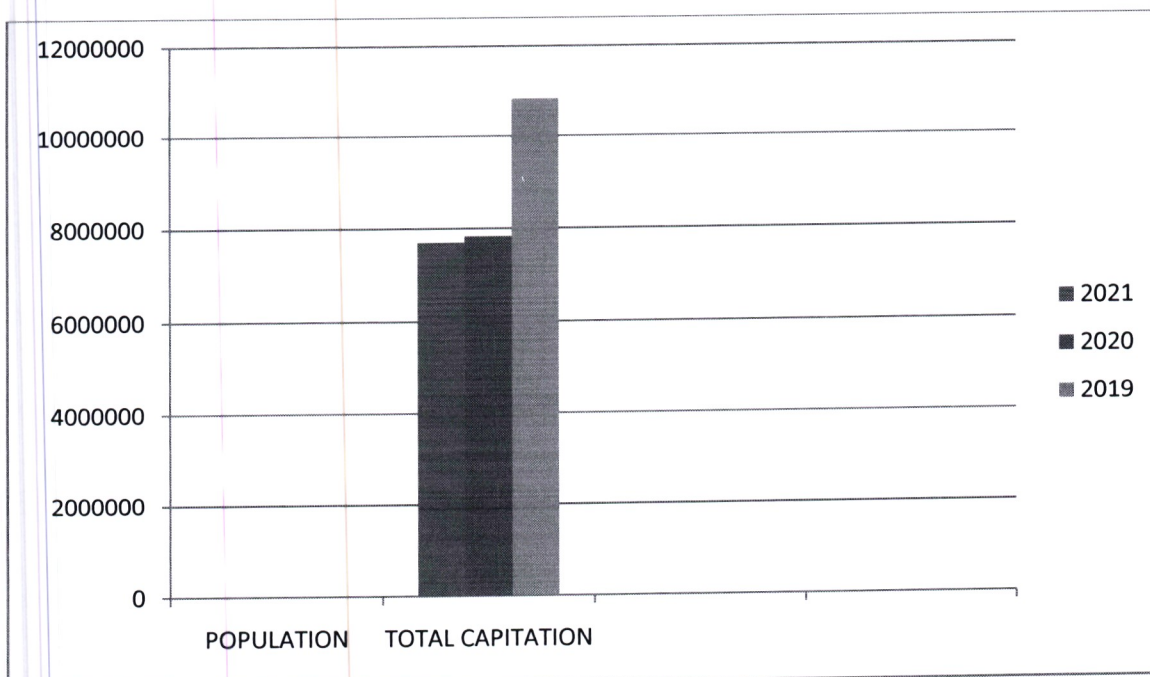
ACCOUNT NAME	2020/2021	2019	2018	TOTAL
TUITION	2,055,871	1,893,142	2,722,386.00	6,671,398
OPERATION	14,820,235	8,952,387.00	6,494,903	30,267,524
TOTAL	16,876,105	10,845,529.00	9,217,288	36,938,923

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- *Ratio of capitation grant per student over the last three years.*

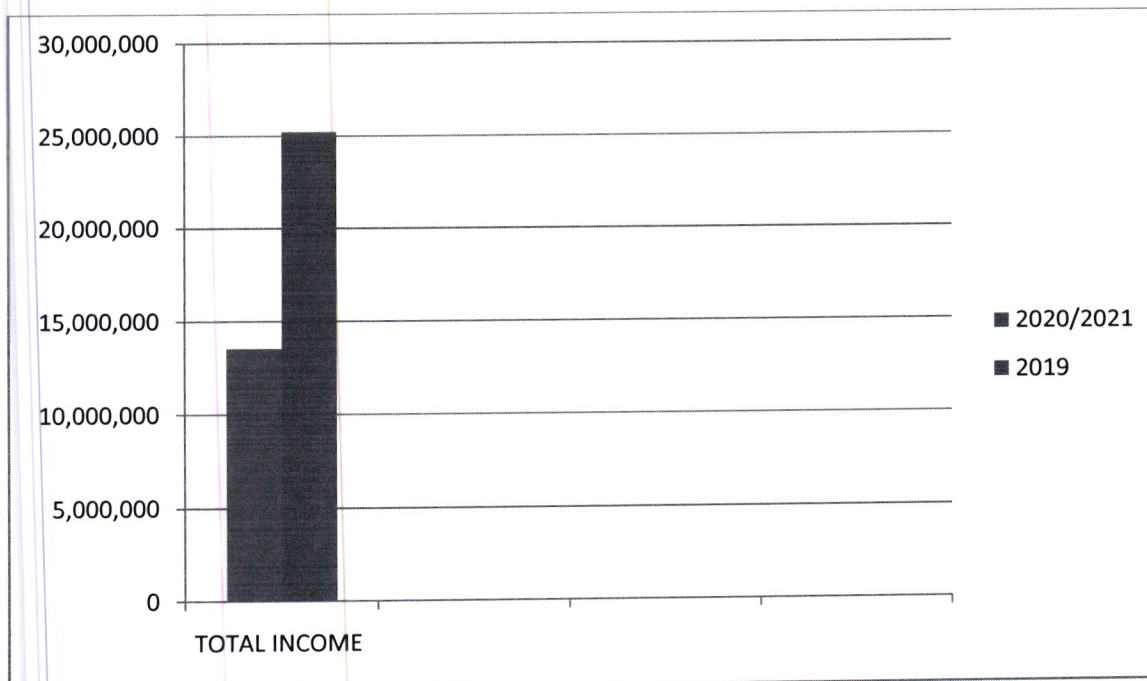
YEAR	POPULATION	TOTAL CAPITATION
2020/2021	747	16,876,106
2019	674	10,845,529
2018	540	9,217,289



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

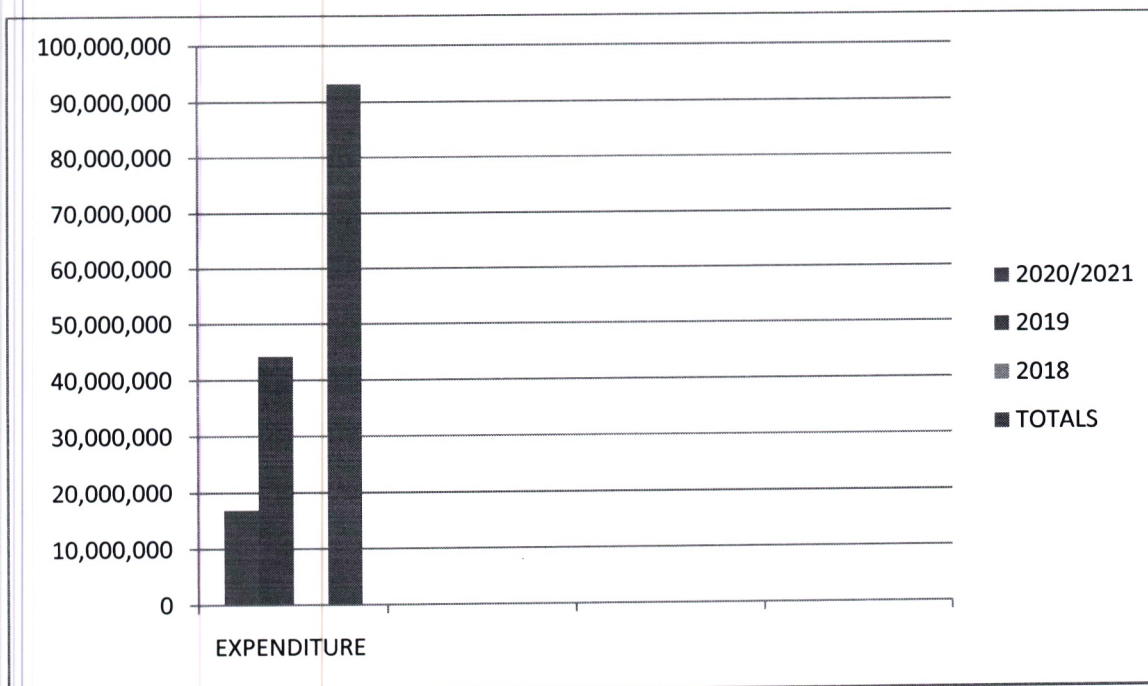
YEAR	TOTAL CAPITATION
2020/2021	28,088,265
2019	25,227,412
2018	20,771,567



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

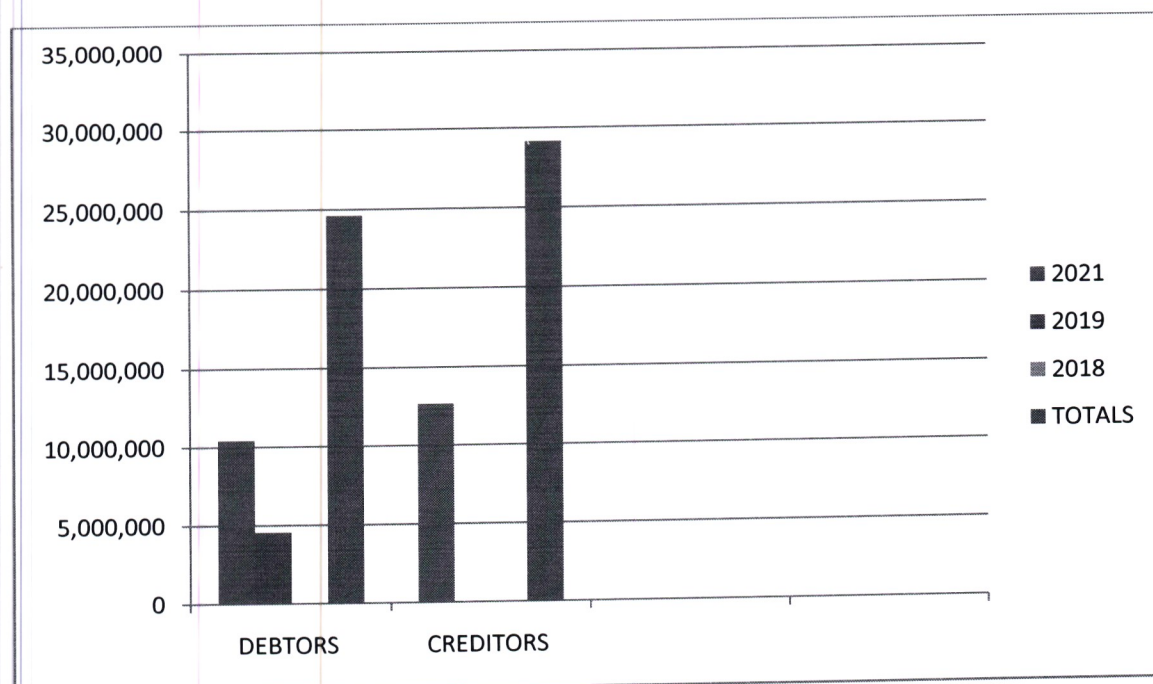
2020/2021	38,788,176
2019	44,189,526
2018	32,889,929

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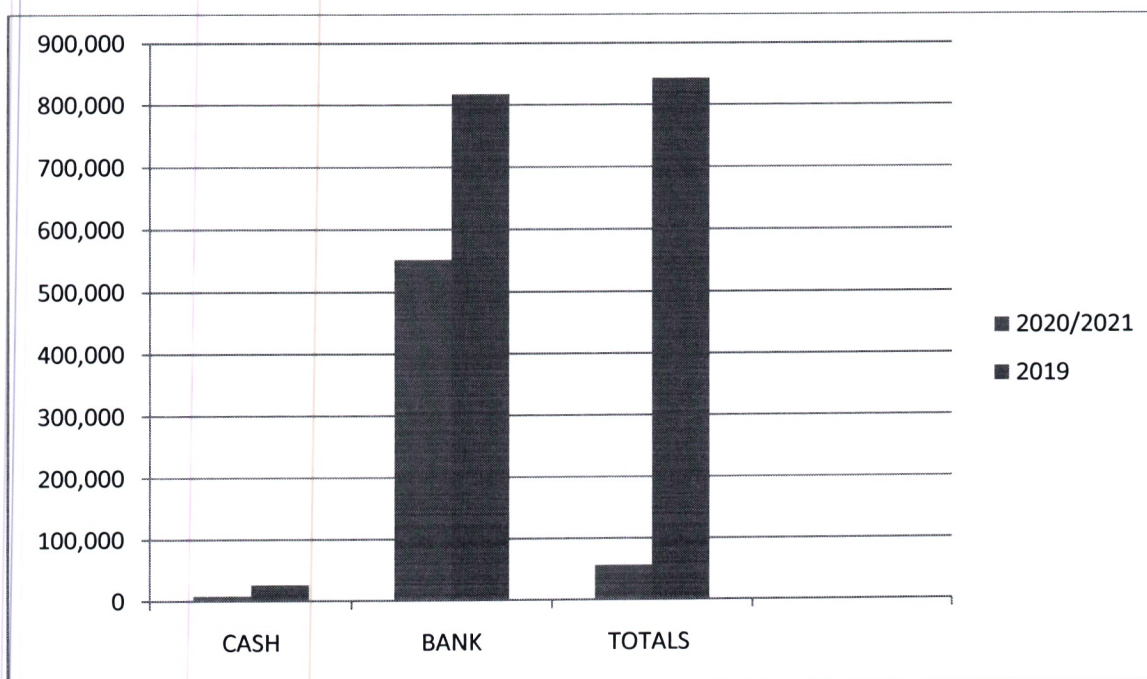
- Movement of debtors and creditors of the school over the last three years

YEAR	TOTAL DEBTORS	TOTAL CREDITORS
2020/2021	11,005,924	12,241,667
2019	4,567,893	12,940,468
2018	3,807,247	5,426,185
TOTALS	19,381,064	30,608,320



- Movement of cash and bank balances over the last three years

	2020/2021	2019
CASH	7,990	25,668
BANK	604,362	817,384
TOTAL	612,352	843,052



b) Teacher Student ratio:

34 teachers against 970 students. Only 2 teachers have been recruited for the past 3 years. That is a Computer/Maths and Chemistry/Biology teacher. One teacher transferred her services to TSC offices- Agriculture/Biology. 6 teachers were employed by the Board to make 16 teachers employed by the Board. Shortage in teachers is in English/Literature, Biology /Agriculture.

c) Mean score in the 2021 KCSE:

	2020	2019	2018
Entry	188	204	105
Mean score	6.0798	5.4	4.9

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The mean score for the last three years has improved.

d) Number of Candidates in the 2021 KCSE:

	2020	2019	2018
Candidatures	188	204	105

e) Capacity of the school:

No of students	970
Dormitories	6
Dining hall	1
Laboratories / computer lab	3
Toilets	20
Library	1

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f) Development projects carried out by the school:

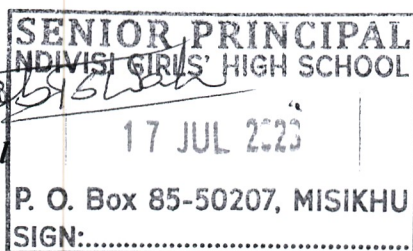
Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

PROJECT NAME	SOURCE OF FUND	REMARKS
10 DOOR PIT LATRINE	MINISTRY (MI)	ON GOING
10 DOOR PIT LATRINE	PARENTS	COMPLETED
3 CLASS ROOMS	PARENTS	COMPLETED

Sign



School Principal



III. Statement of school management responsibility

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

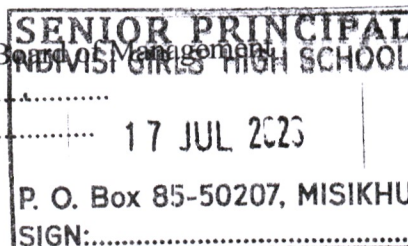
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Elijah Moga
Designation: Chairman, School Board of Management
Sign: *[Signature]*
Date: 17/07/2023

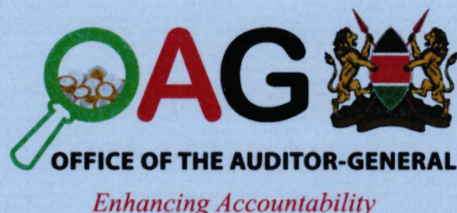
Name: for Mrs. Lydia Keino
Designation: School Principal & Secretary to Board of Management
Sign: *[Signature]*
Date: 17/07/2023



Name: Sussy Anjiko Wanyonyi
Designation: Bursar/ Finance Officer
Sign: *[Signature]*
Date: 17/07/2023

REPUBLIC OF KENYA

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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 NDIVISI GIRLS HIGH SCHOOL FOR THE EIGHTEEN (18) MONTHS PERIOD ENDED 30 JUNE, 2021 – BUNGOMA 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 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 Ndivisi Girls High School – Bungoma County set out on pages 1 to 19, which comprise the statement of financial assets and financial liabilities for the eighteen (18) months period ended 30 June, 2021,

Report of the Auditor-General on Ndivisi Girls High School for the eighteen (18) months period ended 30 June, 2021- Bungoma County

and the statement of receipts and payments, statement of cash flows and statement of comparison of budget 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 Ndivisi Girls High School – Bungoma County as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Budget Variances

The statement of budgeted versus actual amounts reflects an under expenditure of Kshs.14,430,311 whereas the recomputed under expenditure is Kshs.15,497,984, resulting in an unexplained variance of Kshs.1,067,673.

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

2. Unsupported Capitation Grants

The statement of receipts and payments reflects Kshs.2,055,871 and Kshs.13,327,911, being capitation grants for tuition and capitation grants for operations as disclosed in Notes 1 and 2 to the financial statements respectively. However, a students' register showing the actual enrolment of students in the school for the period under review was not provided for audit. Thus, it was not possible to confirm whether the correct capitation amount was advanced to the school.

In the circumstances, the accuracy and validity of capitation grants for tuition and capitation grants for operations of Kshs.2,055,871 and Kshs.13,327,911 respectively could not be confirmed.

3. Unsupported Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.13,027,857 as disclosed in Note 12 to the financial statements. However, the supporting schedule of creditors reflects a balance of Kshs.3,428,534, resulting in an unexplained variance of Kshs.9,599,323. Further, included in the accounts payables balance is trade creditors balance of Kshs.8,030,932 which has been outstanding for two (2) years. In addition, the long outstanding balance were not supported by contract agreements, evaluation reports and minutes, quotations, bills of quantities, purchase orders, delivery notes and inspection and acceptance reports.

In the circumstances, the accuracy, completeness and validity of the accounts payables balance of Kshs.13,027,857 could not be confirmed.

4. Unsupported Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.10,355,924 as disclosed in Note 11 to the financial statements, out of which student debtors totaled Kshs.10,258,924 which were not supported with detailed age analysis and ledgers nor traceable to the students register. In addition, included in the student debtors balance of Kshs.10,258,924 are fees arrears of Kshs.3,093,629 which were older than two (2) years. Further, prepaid fees of Kshs.393,095 could not be traced to students register.

In the circumstances, the accuracy, completeness and collectability of the student debtors balance of Kshs.10,258,924 could not be confirmed.

5. Unaccounted for Payments for Operations

The statement of receipts and payments reflects payments for operations totalling Kshs.11,811,222 as disclosed in Note 6 to the financial statements, out of which Kshs.1,073,000 is in respect to payments to suppliers for infrastructure projects, goods and services. However, requests for quotations and professional opinions were not provided for audit.

In the circumstances, the propriety of payments for operations of Kshs.1,073,000 could not be confirmed.

6. Inaccuracies Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.612,352 as disclosed in Notes 8 and 9 to the financial statements. However, excluded from the bank balance is Kshs.78,760 held in infrastructure account.

In the circumstances, the accuracy and validity of the cash and cash equivalents balance of Kshs.612,352 could not be confirmed.

7. Lack of Ownership Documents and Valuation for Fixed Assets

Annex 2 for summary of fixed assets register reflects land of undetermined value measuring 6.85 acres donated by Friends Quakers Church. However, the title deed or allotment letter for land occupied by the school was not provided for audit. Further, the school is in possession of assets including land, buildings, furniture and equipment, computers and accessories and bus whose valuation reports were not provided for audit.

In the circumstances, the valuation and ownership of the fixed assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Ndivisi Girls High 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.

Other Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a final receipts budget of Kshs.54,257,500 against actual receipts on comparable basis of Kshs.44,963,700, resulting in a revenue shortfall of Kshs.9,293,800 or 17% of the budget.

Similarly, the statement reflects a final expenditure budget of Kshs.54,260,500 against actual expenditure of Kshs.38,762,516, resulting in under expenditure of Kshs.15,497,984 or 29% of the budget.

The revenue shortfall and under expenditure may have had negative impact on service delivery.

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. Unsupported Procurement of Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments totalling Kshs.24,047,781, out of which an amount of Kshs.703,470 was not supported by requests for quotations and professional opinions.

In the circumstances, the validity and value for money amounting to Kshs.703,470 on boarding and school fund could not be confirmed.

2. Lack of an Updated Fixed Assets Register

Annex 2 for summary of fixed assets register reflects machinery and equipment, ICT equipment, intangible assets, land and buildings whose historical costs, additions and disposals. However, the school did not maintain an updated fixed assets register. This is contrary to Regulation 143 (1) of Public Finance Management (National Government) Regulations, 2015 which provides that 'the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

3. Lack of an Audit Committee

During the period under review, the school did not have an audit committee. This is contrary to Section 73 (1) (a) and 73(5) of the Public Finance Management Act, 2012 which stipulates that 'a national government entity shall ensure that it has appropriate arrangements for conducting internal audit and that it too establishes an 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 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.

Basis for Conclusion

1. Lack of a Risk Management Policy

During the period under review, the school did not have a risk management policy in place. This is contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that all public institutions develop an institutional risk management policy framework.

In the circumstances, the school may not mitigate the operational, legal and financial risks.

2. Lack of Reliable School Information System

Annex 2 - summary of fixed assets register reflects Kshs. Nil historical costs for machinery and equipment, ICT equipment, intangible assets and land and buildings. However, excluded from the register is Kshs.150,000 in respect of the cost of a Students' Information System which was procured from a vendor for the purpose of capturing fees payments. Further, the system is not linked to the bank accounts to enable real time processing of fees paid by students nor does it generate reports on fees arrears and fees prepaid.

In the circumstances, value for money may not be achieved from Kshs.150,000 spent on the students' information system.

3. Lack of Backup for Financial Data

During the period under review, the financial records, ledgers and cash books are maintained in Microsoft Excel. However, the School did not maintain a backup for records and data. Further, the Management had not instituted disaster recovery plan.

In the circumstances, the safety and reliability of the school's data and information could not be ascertained.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control 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 the Management.
- Conclude on the appropriateness of the 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 the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


11 October, 2023

V. Statement of receipts and payments period to 30th June 2021


RECEIPTS			
Capitation grants for tuition	1	2,055,871	-
Capitation grants for operations	2	13,326,910	-
School Fund Income- Parents' Contributions	3	28,088,265	-
School Fund Income- Other receipts	4		-
Proceeds from borrowings			-
TOTAL RECEIPTS		43,472,047	-
PAYMENTS			
Payments for Tuition	5	2,086,668	-
Payments for operations	6	11,811,222	-
Boarding and school fund payments	7	24,047,781	-
TOTAL PAYMENTS		37,945,671	-
			-
SURPLUS/DEFICIT		5,526,376	-
			-

NB. There is no year of comparison because of differing reporting dates-2020/2021 Eighteen months

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

Sign: 

Sign 

Sign 

for Name ELIJAH MOGA

Name LINDIA KEIND

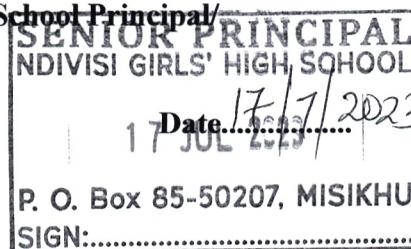
Name SUSSE WANG'ONGI

Chair BOM

School Principal

Bursar/Finance officer

Date 19/07/2023



Date 17/7/2023

Date 17/7/2023


VI. Statement of Financial Assets and Financial Liabilities as At 30th June 2021

FINANCIAL ASSETS			-
			-
Cash and Cash Equivalents			-
Bank Balances	8	604,362	-
Cash Balances	9	7,990	-
Short term Investment	10	-	-
Total Cash and cash equivalent		612,352	=
			-
Accounts receivables	11	10,355,924	-
			-
TOTAL FINANCIAL ASSETS		10,968,276	
			-
FINANCIAL LIABILITIES			-
			-
Accounts Payables	12	13,027,857	-
			-
NET FINANCIAL ASSETS		(2,059,581)	-
REPRESENTED BY			
Accumulated Fund b/fwd	13	(7,585,957)	
Surplus/Deficit for the year		5,526,376	
NET FINANCIAL POSSITION		(2,059,581)	

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

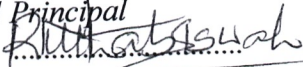
Name: Elijah Moga

Chairman, BoM

Sign: 

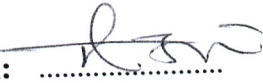
Date: 17/07/2023

for Name: Mrs. Lydia Keino
 School Principal

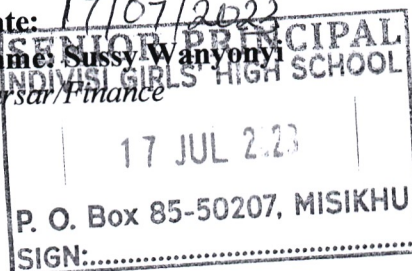
Sign: 

Date: 17/07/2023

Name: Sussy Wanyonyi
 Bursar/Finance

Sign: 

Date: 17/7/23



NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

VII. Statement of Cash Flows for the Period Ended 30th June 2021

		2020-2021	2019
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,055,871	-
Capitation grants for operations	2	13,327,911	-
School fund income- Parents contributions/ fees	3	28,088,265	-
School fund income- other receipts	4	-	-
Total receipts		43,472,047	-
Payments			
Payments for Tuition	5	2,086,668	-
Payments for operations	6	11,811,222	-
Boarding and school fund payments	7	24,047,781	-
Total payments		37,945,671	-
Net cashflow from operating activities before working capital adjustments		5,526,376	-
Add/less decrease/increase in receivables		(866,339)	-
Add/less increase/decrease in payables		(4,890,736)	-
Net cash flows from operating activities		(230,699)	-
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		(230,699)	-
Cash and cash equivalent at BEGINNING of the year	13	843,051	-
Cash and cash equivalent at END of the year		612,352	-

VIII. Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2021

Receipts/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a-b	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=d-c	% of Utilization f=d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	Nil	Nil	Nil	Nil	Nil	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	4,144,000	-	4,144,000	2,055,870	2,088,130	51
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
SUB-TOTAL	4,144,000	-	4,144,000	2,055,870	2,088,130	50
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	3,760,000	-	3,760,000	4,712,496	(952,496)	125
Repairs and maintenance	5,000,000	-	5,000,000	5,808,000	(808,000)	116
Local transport / travelling	1,880,000	-	1,880,000	1,184,960	695,040	63
Electricity and water	1,880,000	-	1,880,000	1,348,790	531,210	72
Medical	-	-	-	109,400	109,400	-
Administration costs	1,880,000	-	1,880,000	1,412,789	467,211	75
Activity	1,500,000	-	1,500,000	242,800	1,257,200	84
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
SUB TOTAL	15,900,000	-	15,900,000	14,819,35	1,299,565	8

NDIVISI GIRLS HIGH SCHOOL
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For eighteen months ended 30th June 2021

Receipt/Expenses Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actuals Comparable Base Kshs	Budget Utilization Difference Kshs	% of Utilization Kshs
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	3,838,250	-	3,838,250	3,197,408	640,842	84%
Repairs and maintenance	1,500,000	-	1,500,000	1,526,419	(26,419)	102%
Local transport / travelling	1,644,500	-	1,644,500	1,059,395	585,105	64%
Electricity and water	3,289,500	-	3,289,500	2,716,294	573,206	83%
Medical	-	-	-	-	-	-
Administration costs	2,193,000	-	2,193,000	1,625,097	1,768,849	74%
Activity	187,500	-	187,500	418,897	(231,397)	223%
SMASSE	-	-	-	-	-	-
SUBTOTAL	12,652,750		12,652,750	10,543,510	2,109,246	25%
Fee on Boarding Equipment and Stores	21,560,750	-	21,560,750	17,544,755	4,015,995	81%
SUBTOTAL	21,560,750		21,560,750	17,544,755	4,015,995	
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	-	-	-	-	-	-
TOTAL INCOME	54,257,500		54,257,500	44,963,700	9,293,800	83%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actuals		Budget Utilization	
	a	b	c	d	e	f	g	h	i	j
	Kshs		Kshs		Kshs		Kshs		Kshs	
Laboratory equipment	-	-	-	-	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-	-	-	-	-
Teaching / learning materials	4,144,000	-	-	-	4,144,000	2,083,872	2,060,128	50%		
Chalks	-	-	-	-	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-	-	-	-	-
Bank Charges	3,000	-	-	-	-	2,796	-	93%		
SUBTOTALS	4,147,000	-	-	-	-	2,086,668	-	50%		
(2) EXPENDITURE FOR OPERATIONS										
Personnel emoluments	3,760,000	-	-	-	1,880,000	6,070,166	4,190,165	161%		
Repairs, maintenance & improvements	5,000,000	-	-	-	5,000,000	3,060,660	70,000	61%		
Local transport / travelling	1,880,000	-	-	-	1,880,000	677,050	1,763,000	36%		
Electricity, water and conservancy	1,880,000	-	-	-	1,880,000	1,520,607	910,680	80%		
Medical	-	-	-	-	1,500,000	58,334	1,441,666	4%		
Administration costs	1,880,000	-	-	-	1,880,000	1,695,124	184,876	90%		
Activity Expenses	1,500,000	-	-	-	1,500,000	113,000	1,387,000	8%		
Bank charges	-	-	-	-	-	7,518	-	-		
SUBTOTAL	15,900,000	-	-	-	15,900,000	13,202,545	2,697,455	17%		
SMASSE	-	-	-	-	-	-	-	-		
(3) EXPENDITURE FOR SCHOOL FUND										
Personnel emoluments	3,838,250	-	-	-	3,838,250	2,296,030	1542220	59%		
Repairs, maintenance and improvements	1,500,000	-	-	-	1,500,000	572,680	927,320	38%		
Local transport / travelling	1,644,000	-	-	-	1,644,000	364,000	1,279,700	22%		
Electricity, water and conservancy	3,289,500	-	-	-	3,289,500	1,460,290	1,829,210	44%		

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
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Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Medical Expenses	-	-	-	10,050		-
Administration costs	2,193,000	-	2,193,000	1,682,865	510,135	77%
Activity	187,500	-	187,500	159,640	-	-
Gratuity		-	-			-
Lunch programme		-	-			-
SUBTOTAL	12,652,750		12,652,750	6,546,355	6,080,585	48%
Boarding Equipment and Stores	21,560,750	-	21,560,750	16,926,948	5,652,271	78%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	25,478	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
SUBTOTAL	21,560,750		21,560,750	16,926,948	5,652,271	79%
TOTAL EXPENDITURE	54,260,500	-	54,260,500	38,762,516	14,430,311	71%

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.

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 2023.

X. Notes to the financial statements

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials		-
Exercise books		-
Laboratory equipment		-
Internal exams		-
Teaching / learning materials	2,055,871	-
Chalks		-
Exams and assessment		-
Teachers guides	-	-
Total	2,055,871	-

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	3,470,171	-
Repairs and maintenance	5,558,000	-
Local transport / travelling	1,184,960	-
Electricity and water	1,348,790	-
Medical	109,400	-
Administration costs	1,412,789	-
Activity	242,800	-
Total	13,326,910	-

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	3,197,408	-
Repairs and maintenance	1,526,419	-
Local transport / travelling	1,059,395	-
Fee on Boarding Equipment and store	17,544,755	-
Electricity and water	2,716,294	-
Medical		-
Administration costs	1,625,097	-
Activity	418,897	-
Total	28,088,265	-

NDIVISI GIRLS HIGH SCHOOL
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4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Income from bakery	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and M & I	-	-
PA	-	-
Interest income	-	-
Dividends income	-	-
Total	-	-

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

5 PAYMENTS FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	2,083,872.00	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	2,796.00	-
Total	2,086,668.00	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	6,037,842	-
Service Gratuity	-	-
Administration Cost	1,286,125	-
Repairs and maintenance & improvements	2,660,666	-
Local transport / travelling	377,050	-
Electricity and water	1,270,687	-
Other vote heads	-	-
Medical	58,334	-
Activity Expenses	113,000	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	7,518	-
Acquisition of Assets	-	-
TOTAL	11,811,222	-

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	2,195,029	-
Service Gratuity	-	-
Repairs and maintenance & Improvements	572,680	-
Local transport / travelling	364,800	-
Electricity and water	1,460,290	-
Medical Expenses	10,050	-
Administration costs	1,682,865	-
SES		
Other vote heads and infrastructure		
Lunch Programme		
Bank Charges	25,479	-
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	17,576,948	-
Refund		
Activity expenses	159,640	-
Rent Expenses		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	24,047,781	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019 Kshs
Tuition Account	1110540051	37,489	
Operations Account	1110540205	23,543	
School Fund Account/Boarding	1110540167	543,330	
Savings Account	-	-	
Parent Association Development Account	-	-	
Income generating activities Account	-	-	
Infrastructural Account	1211027198	-	
Total		604,362	

9 CASH IN HAND

Description	2020-2021 Kshs	2019 Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	7,990.00	
Total	7,990.00	

10 SHORT TERM INVESTMENTS

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

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

11 ACCOUNTS RECEIVABLE

Description	2020-2021 Kshs	2019 Kshs
Fees arrears	10,258,924	-
Other non-fees receivables		-
Salary advances	97,000	-
Imprest	-	-
Inter borrowings operation to tuition		-
School fund		-
Infrastructure to school fund		-
Infrastructure		
Advance		-
RD cheque		-
Total	10,355,924	-

Description	2020-2021 Kshs	2019 Kshs
Fees arrears for current year	3,767,776	-
Fees arrears for the previous year	3,397,519	-
Fees arrears for prior periods (over two years)	3,093,629	-
Total	10,258,924	-

12 ACCOUNTS PAYABLE

Description	2020-2021 Kshs	2019 Kshs
Trade creditors (See ageing below and appendix 1)	12,634,762	-
Prepaid fees	393,095	-
Inter-borrowings operation		-
School fund to Tuition		-
Retention monies		-
Total	13,027,857	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

Description	2020-2021	2019
	Kshs	Kshs
Trade creditors for current year	3,428,534	-
Trade creditors for the previous year	1,175,296	-
Trade creditors for prior periods (over two years)	8,030,932	-
Total	12,634,762	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

Description	2020-2021	2019
	Kshs	Kshs
Trade creditors for current year	3,428,534	-
Trade creditors for the previous year	1,175,296	-
Trade creditors for prior periods (over two years)	8,030,932	-
Total	12,634,762	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019
	Kshs	Kshs
Bank balances	817,383	-
Cash balances	25,668	-
Short Term Investments	-	-
Receivables	9,489,585	-
Payables	(17,918,593)	-
Total	(7,585,957)	-

NDIVISI GIRLS HIGH SCHOOL
Reports and Financial Statements
For eighteen months ended 30th June 2021

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2020-2021 Kshs	2019 Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2020-2021 KShs	2019 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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17 Stock/ Inventory

Description	2020-2021	2019
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	2,048,920	-
Stock/ inventory purchased during the year	11,684,390	-
Stock/ inventory issued during the year	8,710,220	-
Balance at end of the year	5,023,090	-

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance d-a-c Kshs	Outstanding Balance 2021 e Kshs	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. CELESTINE TINDI	723,550	JAN-JUNE 2021	325,100	398,450	398,450	TO BE CLEARED IN 2021/2022
5. DOROTH WEKHOMBA	212,205	JAN-JUNE 2021	119,265	92,740	92,740	CLEARED
6. G. MAX ENGINEERING	1,788,000	JAN 2019	790,000	388,000	388,000	NOT YET CLEARED
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1						
Land 2						
Buildings and structures		Classes – 14- tuition Dorms – Pit latrines – 10 doors Teachers quarters – Principals – 1 Sick bay – 1 Stores- 2 Multipurpose hall kitchen -1 Administration block Laboratory 2 water tanks 1-10,000 boarding section – 3 tuition block - 6				
Motor vehicles		School bus -1				
Office equipment, furniture and fittings	12/3/13 24/2/19 31/1/21	Administration -teachers Chairs – 10pcs 40 pcs 12 pcs Totals 62 pcs Lockers –teachers				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
	12/3/13	20pcs				
	24/2/19	10 pcs				
	31/1/21	12pcs				
		Totals – 42 pcs				
	10/12/13	Office cabinet				
		Principal's – 1				
		Accounts – 1				
		Secretaries – 1				
	10/12/13	Glass office table – 1				
	31/1/14	Sofa set full set				
	12/9/17	Fridge – 1				
	24/5/16	Plastic chairs - 1000 pcs				
	8/4/13	Library - 1				
		Tables dining hall – 90pcs				
		Library - 2				
		Metallic beds dorms 9000 pcs				
ICT Equipment, and Other ICT Assets		Accounts office				
	9/7/19	Desk top computer – 1				
		Laptop – 1				
		Printer – 1				
		Secretaries office				
		Computer full set – 1				
		Copy printer – 2				
		Printers – 5				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
	15/1/21	Televisions -2				
	6/2/19	Computer lab Computers – 20 Laptops – 5 Projector – 1 Plastic chairs – 50 Tables – 9 Printer – 1 Teachers locker – 2 Teachers chairs – 2 Network switch – 1 Network router – 1 Power extension – 5 CCTV Cameras - 25 pcs Library Computer full set – 1 Generator -02 Coffee tables-10pcs 7 Seaters sofa Students chairs – 960 Students lockers- 989				
Tools and apparatus	16/1/21	Jembes – grounds				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
	11/8/21	Wheelbarrows – 3				
	11/7/17	Portable ladder – 1				
	28/8/17	Laboratory stools -110				
		Laboratory tables – 10				
		Voltmeters-21				
		Ammeters -11				
		Gas cylinder – 02				
		Apparatus				
	18/3/13	Microscope- 4				
	6/8/13	Microscope – 5				
	5/9/17	Microscope – 2				
	15/3/21	Retort stand complete 40pcs				
	15/3/21	Voltmeters – 5pcs				
	15/3/21	Hand lenses plastics – 20pcs				
	17/1/21	Hand lenses plastics – 20 pcs				
	10/9/21	Bunsen burner – 10pcs				
	17/11/21	Concave mirrors – 30 pcs				
	22/1/21	Concave lens 10cm				
	15/3/21	Watch glass – 30pcs				
		Lens holder plastic-				
		White screen –				
		Concave mirror fl-				
		Voltmeter digital – 10pcs				
		Ammeter 30 digital-9pcs				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of (Kshs) 30 th June 2021
	11/8/21	Wheelbarrows – 3				
	11/7/17	Portable ladder – 1				
	28/8/17	Laboratory stools -110 Laboratory tables – 10 Voltmeters-21 Ammeters -11 Gas cylinder – 02				
	18/3/13	Apparatus				
	6/8/13	Microscope- 4				
	5/9/17	Microscope – 5				
	15/3/21	Microscope – 2				
	15/3/21	Retort stand complete 40pcs				
	15/3/21	Voltmeters – 5pcs				
	15/3/21	Hand lenses plastics – 20pcs				
	17/1/21	Hand lenses plastics – 20 pcs				
	10/9/21	Bunsen burner – 10pcs				
	17/11/21	Concave mirrors – 30 pcs				
	22/1/21	Concave lens 10cm				
	15/3/21	Watch glass – 30pcs				
		Lens holder plastic-				
		White screen –				
		Concave mirror fl-				
		Voltmeter digital – 10pcs				
		Ammeter 30 digital-9pcs				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
		Stopwatch – 20pcs Lens holder plastic- 20 pcs Cell holder plastic –40 pcs Voltmeter dual range- 10pcs Mass with hook – 20gm Mass with hook – 10gm Mortar & pestle – 20pcs				
Textbooks	2018-2021	English – 1662 Kiswahili – 1636 Mathematics – 1512 Biology – 1295 Chemistry – 1356 Physics – 1292 Geography – 100 History – 551 CRE – 274 Computer studies – 543 Agriculture 548 Business studies – 1326 French – 03 Fictions – 2576				

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
		References – 20 Totals – 14382				
Other Machinery and Equipment	8/11/13 25/1/19 21/9/18 21/9/18 15/3/19 18/1/19 2016 3/1/21	Posho mill -1 Large oven bakery -1 Dough mixer bakery -1 Stainless table -1 Proofer – 1 Botto solar cutting –kitchen Mega jiko kitchen Tea – urna -02 Tea-urns -01 Sufuria -6pcs Fireless cooker - 1				
Heritage and cultural assets						
Intangible assets- soft ware		Accounts office Examination office				
Total						