

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

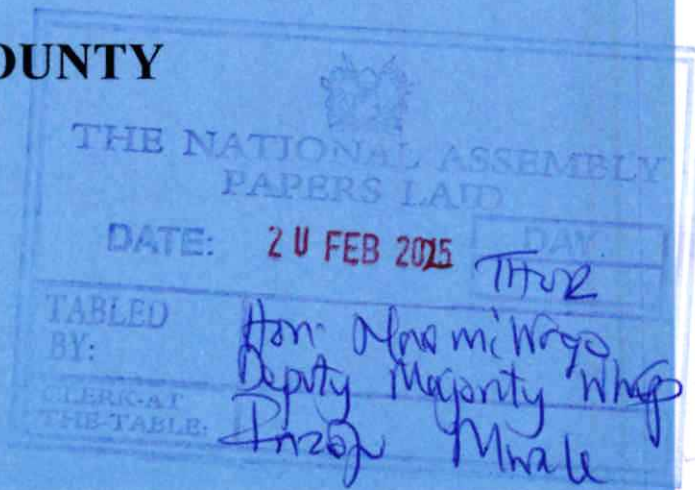
THE AUDITOR-GENERAL

ON

**BISHOP GATIMU NGANDU GIRLS HIGH
SCHOOL**

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

NYERI COUNTY



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

30 SEP 2024

RECEIVED



**BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

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BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public 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 Nyeri County, Mathira west Sub-County

The school was registered on 7th April 2021 under registration number 19S00300065 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1607 as at 30th June 2022. It has 9 streams and 63 teachers of which 14 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	Eng. Wangai Ndirangu	Chairman	5/3/2022
2.	Ms. Virginia Wahome	Secretary - Principal	5/3/2022
3.	Mr. Jeff Ndegwa	Member	5/3/2022
4.	Mr. Muriithi Wangombe	Member	5/3/2022
5.	Dr. Peter Wanjohi	Member	5/3/2022
6.	Mr. Isaac Wandutu Maina	Member	5/3/2022
7.	Dr Catherine Gateri	Member	5/3/2022
8.	Dr. Mercy Mwaniki	Member	5/3/2022
9.	Mr Felix Orege	Member	5/3/2022
10.	Mr. David Kamiru	Member	5/3/2022
11.	Mr Stanley Kimtai	Member	5/3/2022
12.	Eng. Jane Mutulili	Member	5/3/2022
13.	Ms Grace Wambui	Member	5/3/2022
14.	Mr Ayub Kinyanjui	Member	5/3/2022
15.	Mr. Denis Mutoro	Member	5/3/2022
16.	Ms. Elizabeth Waititu	Member	5/3/2022
17.	Ms. Bernadette Maina	Member	5/3/2022
18.	Ms. Feli Deya 4V	Member	5/3/2022

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

NB: The school management was under the following members

Ref:	Name of Board Member	Designation
1.	Mr. Peter Warutere	Chairman
2.	Dr. Wanjohi Githinji	V/chairman
3.	Ms. Virginia Wahome	Secretary - Principal
4.	Mr. John Wycliffe Magoma	Member
5.	Mr. Eliud Muchoki Muriithi	Member
6.	Mrs. Margaret Wanjugu Kinya	Member
7.	Prof. Henry Bwisa	Member
8.	Mr. Muriithi Wang'ombe	Member
9.	Ms. Lydia Njake	Member
10.	Dr. Scholastica Ollando	Member
11.	Eng. Jane Mutulili	Member
12.	Ms. Zipporah M. Okero	Member
13.	Ms. Christine Kahema	Member
14.	Ms. Mary Wanjiku Wachira	Member
15.	Feli Deya 3V	Member

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

Public secondary school

Reports and Financial Statements For the year ended 30th June 2022**Key School Information and Management (Continued)****The function of the School Board of Management include:**

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Eng. Wangai Ndirangu	Chairman	4
		Ms. Virginia Wahome	Secretary	4
		Mr. Jeff Ndegwa	Member	4
		Mr. Gilbert M. Wangombe	Member	4
		Mr Denis Mutoro	Member	4
2	Audit Committee	Mr. Stanely Kiptoo Kimutai	Chairman	1
		Ms. Elizabeth Njeri Waititu	Secretary	1
		Eng. Jane Mutulili	Member	1
3	Finance, procurement and general purposes Committee	Mr Isaac W. Maina	Chairman	1
		Ms Virginia Wahome	Secretary	1
		Mr. Ayub Kinyanjui	Member	1

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

		Muigai		
		Mr Felix Ochieng Orege	Member	1
4	Academic Committee	Dr. Peter Wanjohi Githinji	Chairman	4
		Ms Virginia Wahome	Secretary	4
		Dr. Catherine Gateri	Member	4
		Dr Mercy Mwaniki	Member	4
		Ms Bernadette Watetu Maina	Member	4
5	SIC Committee			
		Mr. Gilbert M. Wangombe	Chairman	4
		Ms. Virginia Wahome	Secretary	4
		Eng. Jane Mutulili	Member	4
		Mr. Jeff Ndegwa	Member	4
		Mr. Denis M. Mutoro	Member	4
6	Discipline and welfare Committee			
		Dr. Catherine Gateri	Chairperson	2
		Ms. Virginia Wahome	Secretary	2
		Mr. Felix Orege	Member	2
		Ms. Grace Wambui	Member	2

(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	Ms. Virginia Wahome	304526
2.	Deputy Principal	Mrs. Joyce Murage	352239
3.	Deputy Principal	Mrs. Joyce Waweru	349420
4.	School Bursar	Ms. Rachael Wambui	BOM Employee

(e) Schools contacts

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

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

(f) School Bankers

The school operated 11 bank accounts

- | | | | |
|-----|-----------------|-----------------------------|------------------------|
| 1. | Name of Bank: | Kenya Commercial Bank | Main Account |
| | Branch: | Karatina | |
| | Account Number: | 110688446 | |
| 2. | Name of Bank: | Kenya Commercial Bank | Operations Account |
| | Branch: | Karatina | |
| | Account Number: | 1106193407 | |
| 3. | Name of Bank: | Kenya Commercial Bank | Tuition Account |
| | Branch: | Karatina | |
| | Account Number: | 1106192923 | |
| 4. | Name of Bank: | Kenya Commercial Bank | P.A. Account |
| | Branch: | Karatina | |
| | Account Number: | 1215367635 | |
| 5. | Name of Bank: | Cooperative Bank | Infrastructure Account |
| | Branch: | Karatina | |
| | Account Number: | 01129410294200 | |
| 6. | Name of Bank: | Cooperative Bank | CDF Account |
| | Branch: | Karatina | |
| | Account Number: | 01141410394200 | |
| 7. | Name of Bank: | Kenya Commercial Bank | School Fund Account |
| | Branch: | Karatina | |
| | Account Number: | 117256864 | |
| 8. | Name of Bank: | Kenya Commercial Bank | Caution Money Account |
| | Branch: | Karatina | |
| | Account Number: | 117342901 | |
| 9. | Name of Bank: | Kenya Commercial Bank | Education Trust Fund |
| | Branch: | Karatina | |
| | Account Number: | 1131847563 | |
| 10. | Name of Bank: | Taifa Sacco Savings Account | Coffee Account |
| | Branch: | Karatina | |
| | Account Number | 3011601685 | |
| 11. | Stocks Exchange | Shares Investments | |

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

(g) Independent Auditors
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

II. Summary Report of Performance of the School

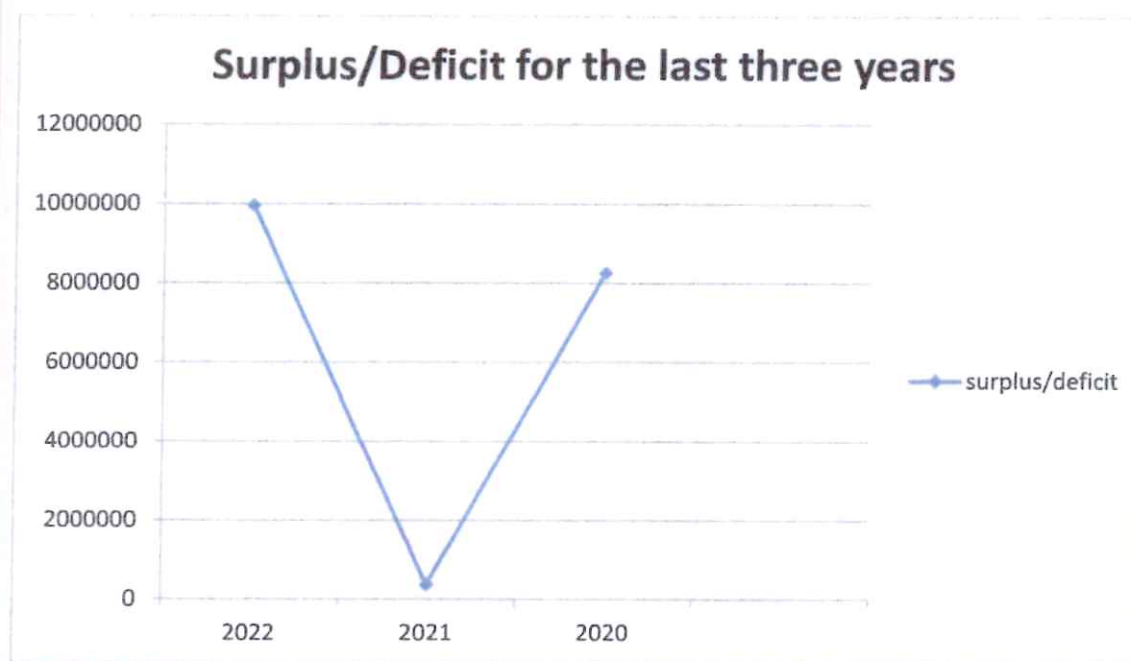
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) **Financial performance**

SURPLUS/DEFICIT FOR THE LAST THREE YEARS

SNO	ACCOUNTS	2022	2021	2020
1	Surplus/(Deficit)	9,959,663	370,020	8,263,834
	Increase/Decrease	9,589,643	(7,893,814)	7,952,510

Graphical trend



BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

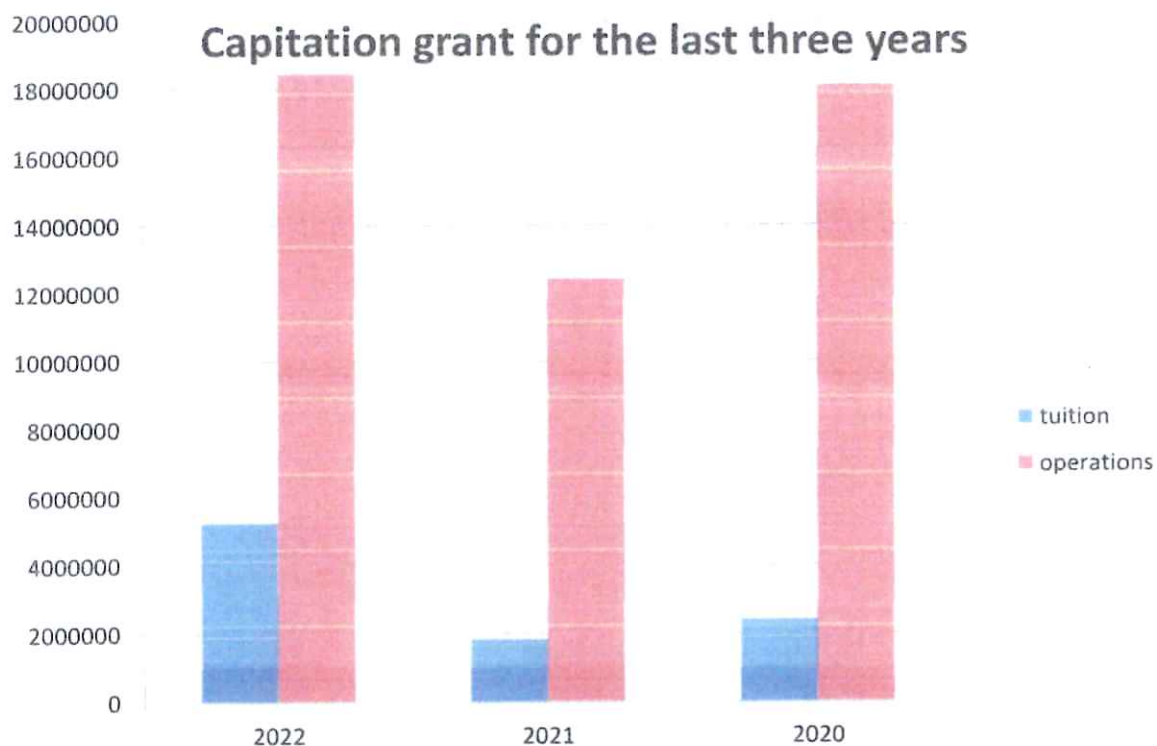
28,451,586

CAPITATION GRANT FOR THE LAST THREE YEARS

SNO	ACCOUNTS	2022	2021	2020
1	Tuition	5,254,626	1,854,278	2,419,376
2	Operations	28,451,585	12,424,434	15,669,825
	TOTAL	33,706,211	14,278,713	18,089,201

- The school also received kshs 5,000,000 as TIG funds which is included in the capitation grants for operations

Graphical trend



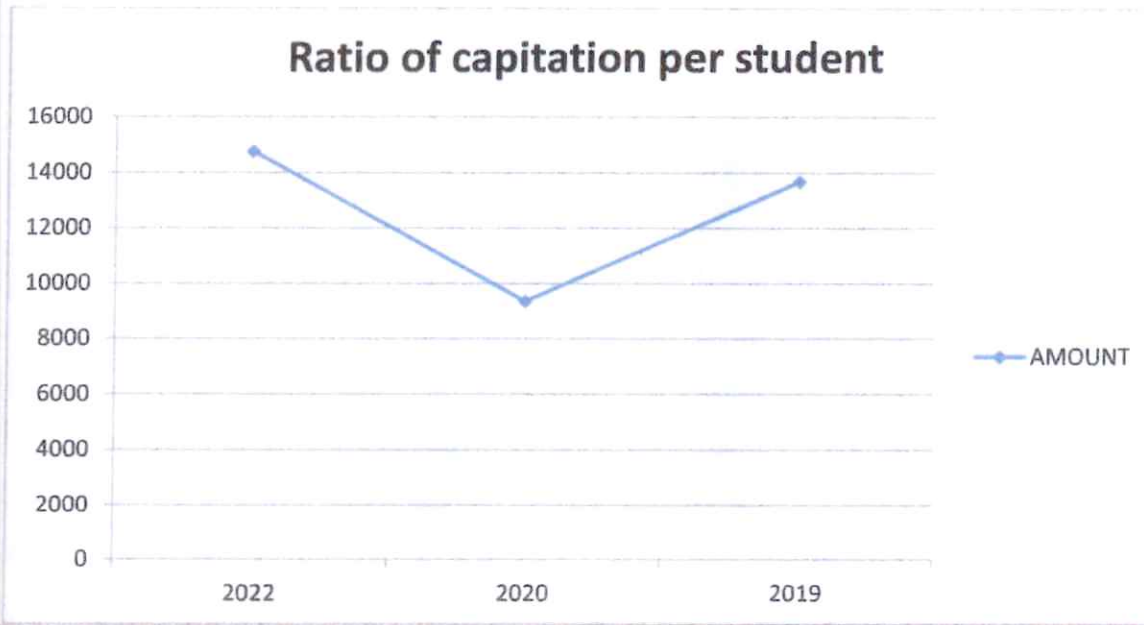
BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

RATIO OF CAPITATION PER STUDENT

SNO		2022	2021	2020
1	Amount	33,706,211	14,278,713	18,089,201
2	Number of students	1607	1528	1322
3	Ratio	1:20,975	1:9345	13,683

NB: Capitation depend on the number of students on the NEMIS

Graphical trend

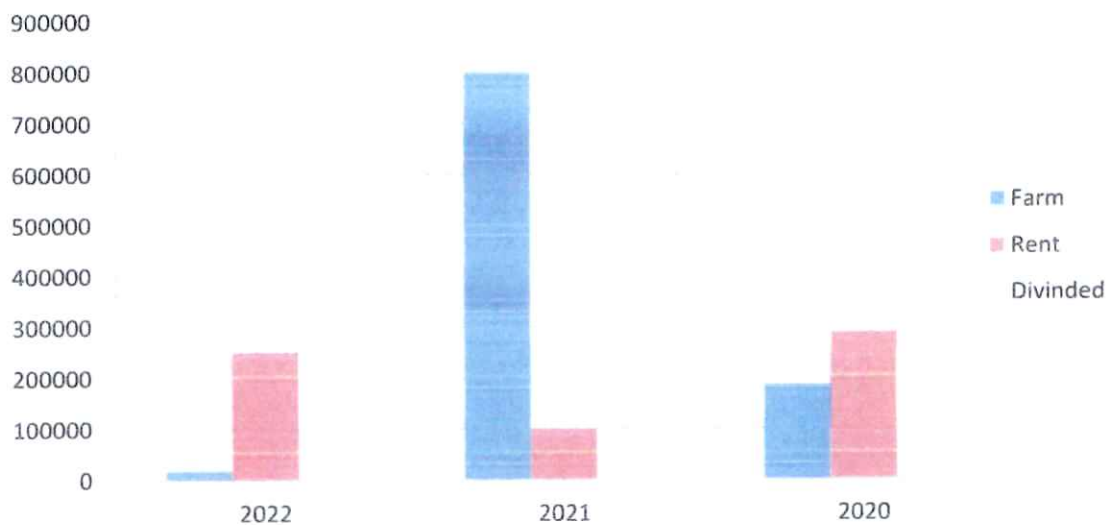


A THREE YEARS OVERVIEW OF GROWTH OF OTHER INCOME

SNO	ACCOUNTS	2022	2021	2020
1	FARM	18,500	798,430	185,420
2	RENT	250,750	99,000	288,680
3.	DIVIDENDS	3,304	-	2,896
		272,554	897,430	476,996

Graphical trend

A three year overview of growth of other income

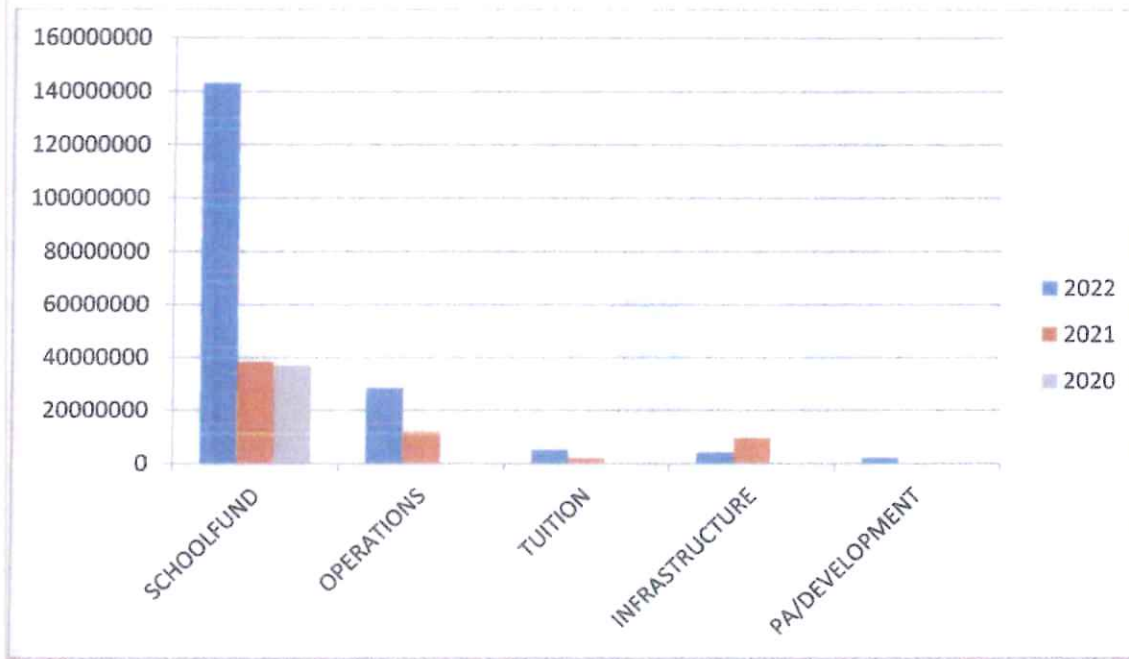


BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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A THREE YEARS OVERVIEW OF GROWTH IN EXPENDITURE

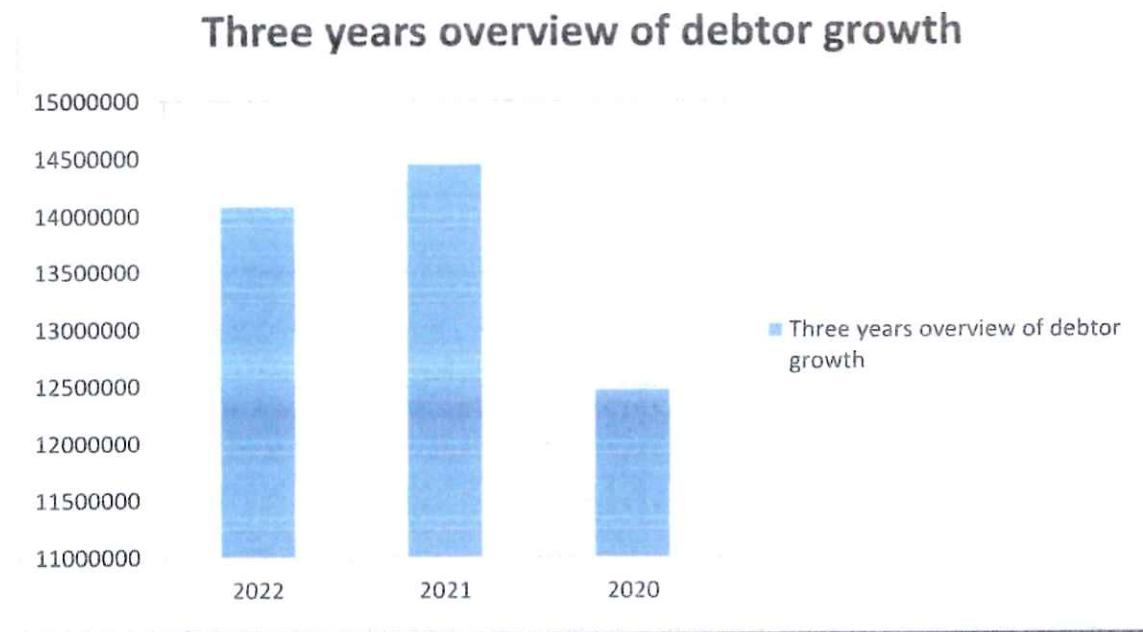
SNO	ACCOUNTS	2022	2021	2020
1.	SCHOOL FUND	143,093,119	38,462,381	36,879,969
2.	OPERATION	28,421,476	12,413,736	288,680
3.	TUITION	5,255,162	1,906,875	2,896.
4.	INFRASTRUCTURE	4,169,675	9,395,620	
5.	PA/DEVELOPMENT	2,185,904	16,700	
	TOTAL	183,125,336	62,195,312	55,467,946

Graphical trend



MOVEMENT OF DEBTORS OVER THE LAST 3 YEARS

<u>SNO</u>	<u>ACCOUNTS</u>	2022	2021	2020
1	DEBTORS	14,080,367	14,452,224	12,469,016

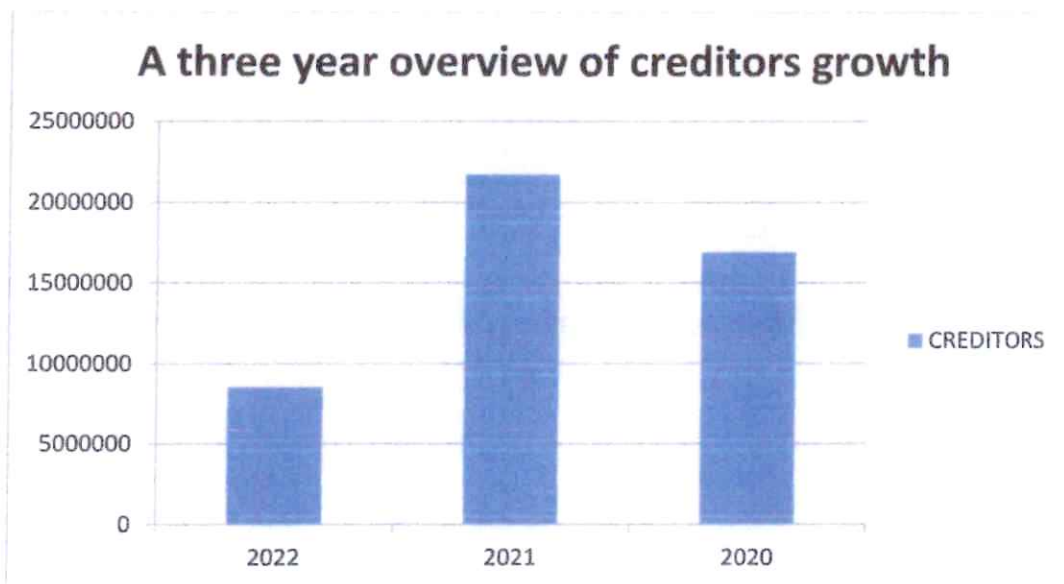


BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

MOVEMENT OF CREDITORS OVER THE LAST 3 YEARS

SNO	2022	2021	2020
CREDITORS	8,522,751	21,701,470	16,593,922

Graphical trend

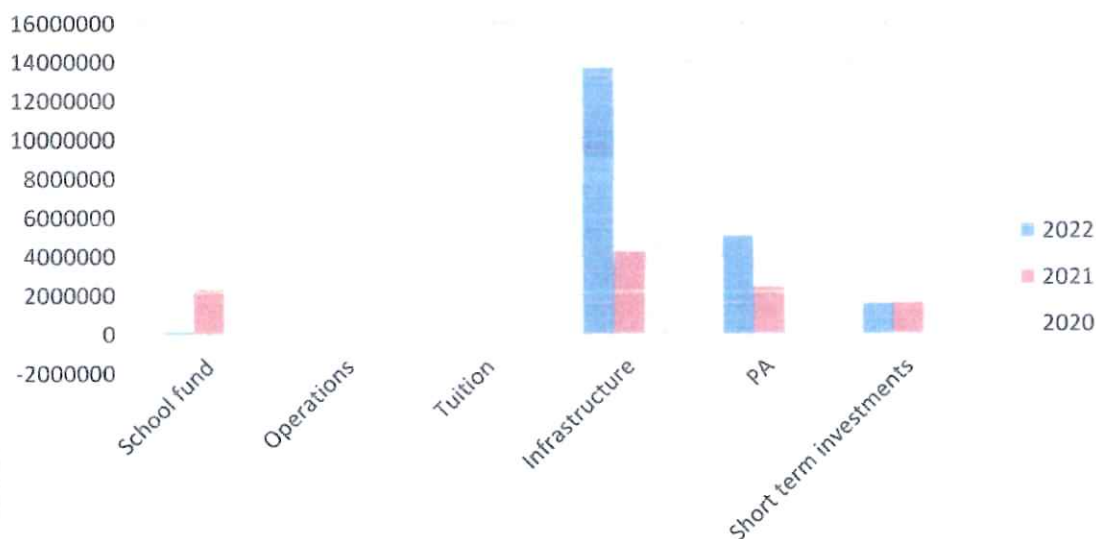


MOVEMENT OF CASH AND BANK BALANCES

SNO	ACCOUNTS	2022	2021	2020
			KSHS	KSHS
1	School Fund Account	155,784	2,295,721	(118,705)
2	Operations Account	50,579	20,469	9,771
3	Tuition Account	15,688	16,224	68,820
4	Infrastructure Account	13,674,404	4,249,079	8,648,698
5	Parent association development account	5,042,732	2,398,030	917
6	Short Term Investments	1,583,111	1,583,111	
	Total	20,522,298	10,562,635	8,609,502
	Increase/decrease	9,959,664	370,020	886,654

Graphical trend

Movement of cash and bank balances



b) Teacher Student ratio:

The school had a population of 1607 students with only 63 teachers employed by the TSC. During the financial period only 1 teacher retired from the service. The total number of teachers recruited during the year was 10 teachers. In order to mitigate the teacher shortage the BOM employed 14 teachers.

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

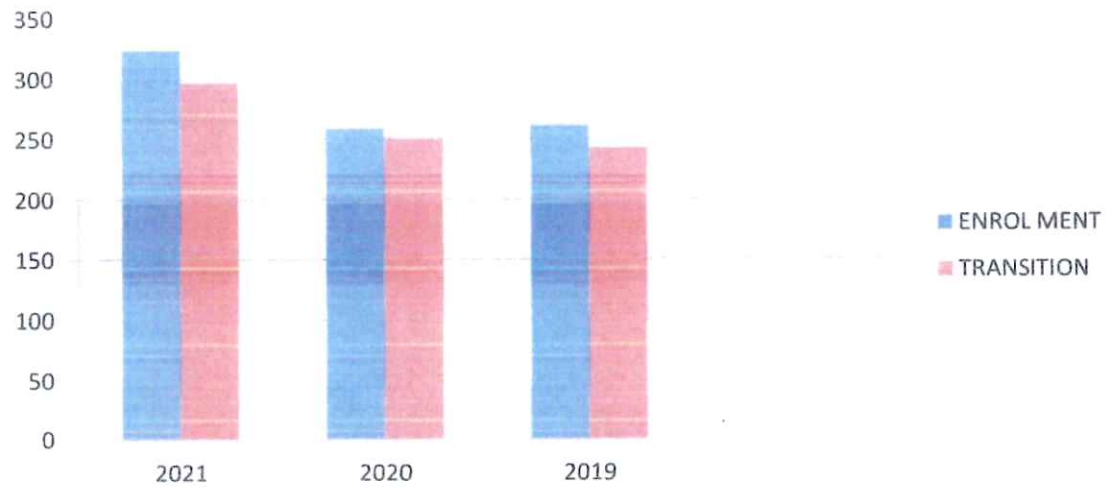
c) Mean score in the 2021 KCSE & Number of Candidates in the 2021 KCSE.

ACADEMIC PERFORMANCE FOR THE LAST THREE YEARS

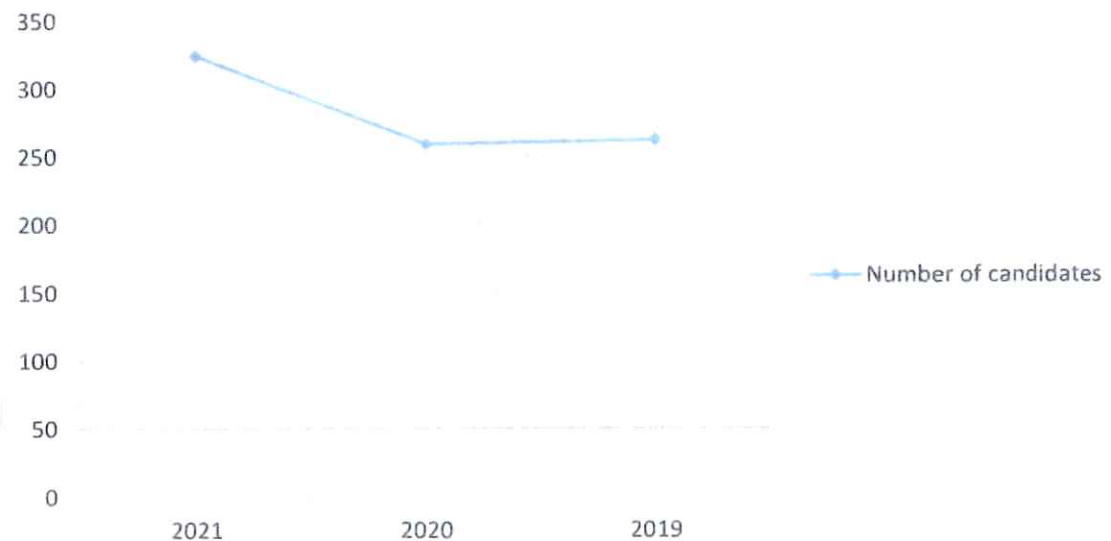
YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	COMMENTS
2021	324	8.858	297	92%	Negative deviation of 5.0 in transition rate. The least grade was D+ (1)
2020	259	9.232	251	97%	Positive deviation of 4.0 in transition rate. The least grade was a C- (2)
2019	262	8.966	243	93%	Positive deviation of 21.0 in transition rate and 1.010 in the mean grade.



Academic performance for the last three years



Number of candidates



d) Capacity of the school:

The school had an enrolment of 1607 students. The school facilities include:

	Capacity
• dining hall	- 950students
• science laboratories	- 330students
• toilets	- 1120students

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

The school also has inadequate classrooms, special rooms i.e. Music room, French room and computer labs.

Summary Report of the Performance of the School (Continued)

e) Development projects carried out by the school:

DEVELOPMENT PROJECTS

SNO	PROJECT	YEAR	STATUS	AMOUNT	FUNDING SOURCE
1.	Storeyed Classrooms phase 3	2021	Completed	4,666,127	PA& RMI
2.	Home Science block reroofing	2021	Completed	2,060,172	RMI



.....
School Principal

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

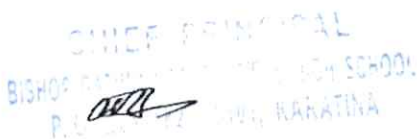
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



Name: Eng. Wangai Ndirangu

Designation: Chairman, School Board of Management

Date: 27.09.2024



... DATE: SIGN:

Name: Jane W. Kimiti

Designation: Principal & Secretary to Board of Management

Date: 27/09/24



Name: Rachael Wambui

Designation: Bursar/ Finance Officer

Date: 27/09/24

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – NYERI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Bishop Gatimu Ngandu Girls High School set out on pages 1 to 21, 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 statement of budgeted versus actual amounts for the year

Report of the Auditor-General on Bishop Gatimu Ngandu Girls High School for the year ended 30 June, 2022 – Nyeri County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Bishop Gatimu Ngandu Girls High School 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 the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.20,522,298 as disclosed in Note 14 to the financial statements which includes a balance Kshs.1,583,111 in respect of short-term investments. However, the investments were not supported with any records such as certificate of investment.

In the circumstances the existence and completeness of the short-term investments balance of Kshs.1,583,111, could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.14,080,368 in respect of fees arrears as disclosed in Note 15 to the financial statements. However, included in the balance are receivables amounting to Kshs.13,085,406 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.13,085,406 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a final receipts budget and actual on comparable basis total amount of Kshs.145,055,965 and Kshs.193,084,999 respectively resulting in an over-funding of Kshs.48,029,034 or 33.1% of the budget. Further, the statement of budgeted versus actual amounts reflects a total expenditure budget and actual on a comparable basis of Kshs.145,055,965 and Kshs.183,125,335.86 respectively resulting in an over-expenditure of Kshs.38,069,370 or 26.2% of the budget.

The over expenditure implies unrealistic budget preparation and non-alignment with the National Government Fiscal year budget cycle.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the 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. Late Submission of Financial Statements

During the financial year under review, Management submitted the financial statements for audit on 17 February, 2023. This was contrary to Section 68 (2)(1) of Public Finance Management Act, 2012 which requires that the financial statements are prepared within three months after the end of the financial year, and submitted to the Controller of Budget and the Auditor-General for audit, and in the case of a national government entity, forward a copy to the National Treasury.

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

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.47,301,211. Comparison of data from National Education Management and Information System (NEMIS) with records from the School revealed that during the financial year/period 2021/2022, NEMIS reflected 1472 students while records from the School had 1,620 students, resulting to an underfunding of the School by an amount of Kshs.1,686,883. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, the under-funding of the School may have affected service delivery to the students.

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

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

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

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

The statement of receipts and payments reflects operations grants amount of Kshs.28,451,585 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the grants is an amount of Kshs.18,960,066 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, an amount of Kshs.11,892,000 was transferred to infrastructure account, leaving a balance of Kshs.4,781,500 as at 30 June, 2022.

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

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

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

Review of records showed that the School transferred activity funds totalling Kshs.324,360 to Kenya Secondary School Heads Association (KESSHA) a private entity that is not subject to Public Finance Management Act, 2012 or any other public finance regulations and hence there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the value for money for the funds transferred to KESSHA could not be confirmed.

6. Irregularities in the Procurement Process

During the year under review, the School incurred an expenditure of Kshs.143,093,119 in respect to boarding and school fund. Included in this expenditure is an amount of Kshs.76,782,818 for the procurement of goods and services using framework agreement. However, the following observations were made;

- (i) The number of suppliers was less than seven alternative vendors with the evaluation minutes provided for audit indicating that only one supplier per category was responsive instead of 7 contrary to requirement under Section 114(1c) of the Public Procurement and Asset Disposal Act, 2015, that sets the basic minimum number of responsive vendor to be 7 for an entity to use the framework method of tendering.
- (ii) The evaluation minutes were not signed by the chairman of the committee.
- (iii) The tenderers were subjected to only financial evaluation and lacked the preliminary and technical evaluations. This was contrary to Section 55 of Public Procurement and Asset Disposal Act, 2015.
- (iv) The School did not enter into a contractual agreement with the vendors. This was contrary to Section 135(4) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract is formed between the person submitting the successful tender and the accounting officer of a procuring entity until the written contract is signed by the parties.

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

7. Failure to Prepare School Improvement Plan

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

numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

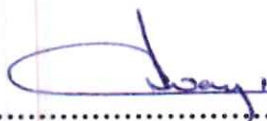
24 September, 2024

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

V. Statement of Receipts and Payments Period to 30th June 2022

Description Of Vate Head	Vote	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1.	5,254,626	1,854,278
Capitation grants for operations	2.	28,451,585	12,424,435
Infrastructure receipts	3.	13,595,000	4,996,000
School Fund Income- Parents' Contributions	4.	50,297,939	13,692,893
School Fund Income- Other receipts	5.	90,655,243	27,183,914
PA/Development account	6.	4,830,606	2,413,813
Total Receipts		193,084,999	62,565,333
Payments			
Payments for Tuition	7.	5,255,162	1,906,875
Payments for operations	8.	28,421,476	12,413,737
Payments for infrastructure	9.	4,169,675	9,395,620
Boarding and school fund payments	10.	143,093,119	38,462,381
PA/Development account	11.	2,185,904	16,700
Total Payments		183,125,336	62,195,313
Surplus/Deficit		9,959,663	370,020

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



Name: Eng. Wangai Ndirangu

Chair BOM

Date: 27/09/24

CHIEF PRINCIPAL
 BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 P. O. Box 182 - 10101, KARATINA

DATE: SIGN:

Name: Jane W. Kimiti
 School Principal/ Secretary to
 BOM

Date: 27/09/24



Name: Rachael Wambui

Bursar/ Finance Officer

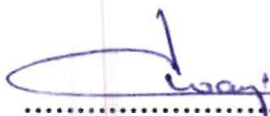
Date: 27/09/24

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public 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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	12	18,825,862	8,948,653
Cash balances	13	113,325	30,870
Short term investment	14	1,583,111	1,583,111
Total cash and cash equivalent		<u>20,522,298</u>	<u>10,562,635</u>
Accounts receivables	15	14,080,368	14,452,224
Total financial assets		34,602,666	25,014,859
Financial liabilities			
Accounts payables	16	11,234,081	25,890,185
Net financial assets		23,368,585	(875,326)
Represented by			
Accumulated fund b/fwd	17	(875,326)	(1,245,346)
Surplus/deficit for the year		9,959,663	370,020
Decrease in receivables		(371,856)	
Decrease in payables		14,656,104	
Net financial position		23,368,585	(875,326)

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


 Name: Eng. Wangai Ndirangu
 Chair BOM
 Date: 27/09/2024

CHIEF PRINCIPAL
 BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 P.O. Box 182-10101, KARATINA
 Name: Jane W. Kimiti
 School Principal/ Secretary to
 BOM
 Date: 27/09/24


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

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

VII. Statement of Cash Flows for the Period Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	5,254,626	1,854,278
Capitation grants for operations	2	28,451,585	12,424,435
Infrastructure	3	13,595,000	4,996,000
School fund income- Parents contributions/ fees	4	50,297,939	13,692,893
School fund income- other receipts	5	90,655,243	27,183,914
PA/ Development fund	6	4,830,606	2,413,813
Total receipts		193,084,999	62,565,333
Payments			
Payments for Tuition	7	5,255,162	1,906,875
Payments for operations	8	28,421,476	12,413,737
Infrastructure	9	4,169,675	9,395,620
Boarding and school fund payments	10	143,093,119	38,462,381
PA/Development	11	2,185,904	16,700
Total payments		183,125,336	62,195,313
Net cash flow from operating activities		9,959,663	370,020
Cash flow from investing activities			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
Cash flow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		9,959,663	370,020
Cash and cash equivalent at beginning of the year		10,562,635	10,192,614
Cash and cash equivalent at end of the year		20,522,298	10,562,634

VIII. Statement of Budgeted Versus Actual Amounts for the Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Reference Materials	500,000		500,000.00	650,150.00	(150,150.00)	130%
Exercise Books	1,768,166		1,768,166.00	2,295,500.00	(527,334.00)	129%
Laboratory Equipment	2,144,030		2,144,030.00	874,220.00	1,269,810.00	40%
Teaching / Learning Materials	1,032,481		1,032,481.00	678,040.00	354,441.00	66%
Chalks	155,233		155,233.00	199,452.00	(44,219.00)	128%
Exams And Assessment	566,782		566,782.00	557,264.00	9,518.00	98%
Teachers Guides						
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	5,600,000		5,600,000	4,743,121	(856,879)	84%
Repairs And Maintenance	6,480,000		6,480,000	13,595,000	(7,115,000)	210%
Local Transport / Travelling	1,870,000		1,870,000	1,195,500	674,500	64%
Electricity And Water	4,200,000		4,200,000	3,728,228	471,772	89%
Medical	280,000		280,000	324,000	(44,000)	115%
Administration Costs	6,600,000		6,600,000	4,865,737	1,734,263	74%
Activity	1,063,160		1,063,160	0.00	1,063,160	
Gratuity						
Smasse						

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
 Public secondary school
 Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a K.shs	Adjustments b K.shs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d K.shs	% of Utilization f=d/c % K.shs
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	13,765,964		13,765,964	14,764,750	(998,786)	107%
Repairs And Maintenance	7,540,581		7,540,581	5,280,342	2,260,239	70%
Local Transport / Travelling	5,395,581		5,395,581	4,431,140	964,441	82%
Electricity And Water	9,772,123		9,772,123	13,628,681	(3,856,558)	139%
Administration Costs	9,754,923		9,754,923	10,075,151	(320,228)	103%
Activity	2,149,590		2,149,590	2,117,875	31,715	99%
Fee On Boarding Equipment and Stores	63,986,391		63,986,391	60,543,673	3,442,718	95%
Other Income						
Rent Income	430,960		430,960	250,750	180,210	58%
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	145,055,965		145,055,965	144,798,574		

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/e %
	Kshs	Kshs			Kshs	Kshs
(1) Expenditure For Tuition						
Reference Materials	500,000		500,000		500,000	0%
Exercise Books	1,768,166		1,768,166	1,291,242	476,924	73%
Laboratory Equipment	2,144,030		2,144,030	2,779,570	635,540	129%
Teaching / Learning Materials	1,032,481		1,032,481	99,000	933,481	10%
Chalks	155,233		155,233	52,872	102,361	340%
Exams And Assessment	566,782		566,782	250,000	316,782	68%
Teachers Guides						
Administration Costs						
Bank Charges						
(2) Expenditure For Operations						
Personnel Emoluments	5,600,000		5,600,000	3,989,072	1,610,928	71%
Repairs, Maintenance & Improvements	6,480,000		6,480,000	13,595,000	7,115,000	210%
Local Transport / Travelling	1,870,000		1,870,000	363,401	1,506,599	71%
Electricity, Water and Conservancy	4,200,000		4,200,000	4,209,549	9,549	100%
Medical	280,000		280,000		280,000	0%
Administration Costs	6,600,000		6,600,000	4,014,847	2,585,153	61%
Activity Expenses	1,063,160		1,063,160	147,760	915,400	14%
Gratuity						
Smasse						

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) Expenditure For School Fund						
Personnel Emoluments	13,765,964		13,765,964	12,013,132	1,752,832	87%
Repairs, Maintenance and Improvements	7,540,581		7,540,581	4,312,070	3,228,511	57%
Local Transport / Travelling	5,395,581		5,395,581	5,220,521	175,060	97%
Electricity, Water and Conservancy	9,772,123		9,772,123	9,419,584	352,539	96%
Administration Costs	9,754,923		9,754,923	7,946,833	1,808,090	81%
Activity	2,149,590		2,149,590	1,212,470	737,120	56%
Gratuity						
Boarding Equipment and Stores	63,986,381		63,986,381	51,987,483	11,998,898	81%
Expenditure For Income Generating Activity						
Insurance Costs						
Other Expenses On Investments						
Rent Expenses	430,960		430,960	4,200	426,760	10%
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	145,055,965		145,055,965.00	122,908,606.17		

i. The underutilization was caused by failure by parents to clear the fees balances on time

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 retreated 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.

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public 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	2020-2021
	Kshs	Kshs
Reference materials	650,150	
Exercise books	2,295,500	285,600
Laboratory equipment	874,220	287,385
Internal exams		
Teaching / learning materials	678,040	1,281,293
Chalks	199,452	
Exams and assessment	557,264	
Teachers guides		
Total	5,254,626	1,854,278

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,743,121	1,742,496
Repairs and maintenance	13,595,000	5,349,000
Local transport / travelling	1,195,500	914,308
Electricity and water	3,728,228	1,306,192
Medical	324,000	214,200
Administration costs	4,865,736	2,554,244
Activity		214,200
Other clearance accounts		129,795
Total	28,451,585	12,424,435
3. Infrastructure	13,595,000	4,996,000

4. Parents Contribution/Fees – School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	14,764,750	3,672,453
Repairs and maintenance	5,280,342	1,399,457
Local transport / travelling	4,431,140	702,080
Electricity and water	13,628,681	5,107,501
Administration costs	10,075,151	2,374,268
Activity	2,117,875	437,134
Total	50,297,939	13,692,893

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

5 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	60,543,673	17,987,913
Rent income	250,750	99,000
Income from farming activities	18,500	798,430
Arrears	1,256,647	2,245,343
Prepayments	8,266,899	3,971,357
Canteen		97,500
Advances	76,245	40,000
Clubs	492,525	119,860
Pocket Money	217,670	8,045.
Income from grants and donations*		50,000
Uniform	19,406,819	1,766,466
Dividends	3,304	
Miscellaneous	72,211	
Transfer From PA Account	50,000	
Total	90,655,243	27,183,914
6. PA/Development fund	4,830,606	2,413,813

7 Payments for Tuition

Description	2021-2022	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	1,291,242	350,738
Laboratory equipment	2,779,570	338,659
Internal exams		391,239
Teaching / learning materials	99,000	435,000
Chalks	52,872	25,000
Exams and assessment	250,000	366,239
Creditors	782,478	
Administration Costs		
Bank Charges		
Total	5,255,162	1,906,875

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

8 Payments for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,989,072	2,088,566
Administration Cost	4,014,847	1,760,052
Repairs and maintenance & improvements	13,595,000	4,996,000
Local transport / travelling	363,401	161,437
Electricity and water	4,209,549	1,269,406
Others		710,724
Activity	147,760	
Creditors	2,101,847	1,427,552
Total	28,421,476	12,413,737
9. Infrastructure	4,169,675	9,395,620

10. Boarding and School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	12,013,132	4,599,513
Service Gratuity		126,160
Repairs and maintenance & Improvements	4,312,070	1,487,747
Local transport / travelling	5,220,521	1,221,420
Electricity and water	9,419,584	1,984,870
Activity	1,212,470	378,615
Administration costs	7,946,833	1,433,441
Expenses on Income Generating Activities	170,680	139,590
Fee on Boarding Equipment and Stores	51,987,483	10,585,400
Rent Expenses	4,200	40,500
Insurance Cost		809,611
Others	30,321,451	15,381,045
Uniform	20,484,695	274,500
Total	143,093,119	38,179,836
11 PA/Development account	2,185,904	16,700.00

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Notes to the Financial Statements (Continued)

12. Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account KCB	1106192923	15,688	16,224
Operations Account KCB	1106193407	50,579	20,469
School Fund Account/Boarding KCB	1106188446	42,460	2,264,852
Parent Association Development Account	1215367635	5,042,732	2,398,030
Infrastructural Account	01139410394200	13,674,404	4,249,079
Total		18,825,862	8,948,653

13 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	113,325	30,870
Total	113,325	30,870

14 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments	1,583,111	1,583,111
Total	1,583,111	1,583,111

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Notes to The Financial Statements (Continued)

15. Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	14,023,223	14,359,024
Other non-fees receivables RENT	34,390	29,600
Salary advances	22,755	63,600
Imprest		
Total	14,080,368	14,452,224

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	920,845	1,273,618
Fees arrears for the previous year	16,971	2,696,946
Fees arrears for prior periods (over two years)	13,085,407	10,388,460
Total	14,023,223	14,359,024

16. Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	8,522,751	21,701,470
Prepaid fees	1,849,382	3,615,977.00
Clubs & Societies	861,948	572,738.00
Total	11,234,081	25,890,185

Description	2020-2021	2020-2021
	Kshs	Kshs
Trade creditors for current year	8,522,751	9,794,210
Trade creditors for the previous year	21,701,470	11,907,530
Trade creditors for prior periods (over two years)	--	--
Less: creditors paid	(21,701,470)	--
Total	8,522,751	21,701,470

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
Public secondary school
Reports and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

17 . Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	8,948,654	8,329,323
Cash balances	30,870	280,180
Short Term Investments	1,583,111	1,583,111
Receivables	14,452,224	14,452,224
Payables	(25,890,185)	(25,890,185)
Total	(875,326)	(1,245,346)

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

18 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Pigs	10	Est .200,000	Est .200,000
Piglets	57	Est .456,000	Est .456,000
Goats	9	Est.72,000	Est.72,000
Sheep	8	Est.64,000	Est.64,000
Chicken	19	Est.15,200	Est.15,200
Trees	2050	Est.10,250,000	Est.10,250,000
Total		Est. 10,957,000	Est. 10,957,000

Other important disclosure notes

19. Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Inventory		
Stock/ inventory at beginning of the year	8,190,627	7,189,423
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year	8,443,147	8,190,627

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Annex 1-STOCK/INVENTORY

STATIONERY	UNIT	QTY
EXERCISE BOOKS 200PGS	pc	3903
EXERCISE BOOKS 120PGS	pc	3060
GRAPH BOOKS	pc	1728
SCIENCE GRAPH BOOKS	pc	2640
WHITEBOARD MARKER	pc	2575
WHITEBOARD MARKER REFILLS	pc	2858
BARSOAP 1KG	pc	163
SPRING FILES	pc	651
MASKING TAPE	pc	26
RULED FAINT PAPERS	pc	24
HARDCOVER 2Q	pc	203
HARDCOVER 3Q	pc	118
HARDCOVER A5	pc	212
GRAPH PAPERS	pc	155
PENS	pc	8252
COPYPRINTER INK	pc	24
MASTER ROLL	pc	36
PRINTING PAPERS	pc	387
TONERS		
35A	pc	12
12A	pc	8
17A	pc	3
85A	pc	2
125A	pc	15
126A	pc	20
540A	pc	4
PHOTOCOPIER/PRINTER TONNERS	pc	9
STARTERS	pc	35
MANILLA PAPERS	pc	2834
FLORECENT TUBES	pc	85
BINDING PAPERS PVC	pc	345
ENERGIZER BATTERIES	pc	234
BOXFILES	pc	34
A3 ENVELOPES	pc	970
CELLOTAPE	pc	216
BINDING TAPES	pc	21
DUSTLES CHALK	pc	156
STAMP PAD INK	pc	1
REPORT CARDS	pc	400
CLASS REGISTERS	pc	24

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RUBBER BANDS	pkt	8
STAPLES	pc	37
OMO	kg	2565
SANITISER	litres	44
WITE OUT	pc	12
ENERGY SAVER BULBS	pc	72
MARKBOOKS	pc	74
TOILET PAPERS	pc	530
GLUE PRITT	pc	28
FOOD STUFFS		
CABBAGES	kg	0
TEALEAVES	pkt	31
SUGAR	kg	929
COOKING FAT	kg	360
CARROTS	kg	23
MAIZE	kg	218
BEANS	kg	7154
COOKING OIL	litres	60
GREENGRAMS	kgs	1122
ONIONS	kgs	18
POTATOES	kgs	73
RICE	kgs	200
SALT	kgs	1156
SUPERBRITE	pc	16
SCRUBBERS	pc	44
STEELWOOL	roll	15
EXE MANDAZI	kg	19
BAKING FLOUR	kg	1850
YEAST	pkt	125
MAIZE MEAL	kg	920
LABORATORY ITEMS		
ASCORBIC ACID	g	600
ACETONE	g	90
ACETIC ACID	g	6875
PROPANONE	g	4047
AMMONIUM SOLUTION	m/s	4911
ALLUMINIUM SULPHATE	g	1281
ANHYDROUS ALLUMINIUM CHLORIDE	g	1456
ALLUMINIUM NITRATE	g	1338
ALLUMINIUM AMMONIUM SULPHATE	g	810
AMMONIUM SULPHATE	g	408
AMMONIUM CHLORIDE	g	1247

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL

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AMMONIUM NITRATE	kg	1107
FERROUS SULPHATEAMMONIUM	kg	1821
AMMONIUM CARBONATE	kg	290
BARIUM CHLORIDE	kg	1331
BARIUM CARBONATE	kg	250
BARIUM NITRATE	kg	506
BICARBONATE INDICATOR	kg	1130
BROMINE LIQUID	m/s	890
BROMOTHYMOLO BLUE	kg	4
CALCIUM METAL	kg	89
CALCIUM CARBONATE	kg	1305
CALCIUM CHLORIDE	kg	4670
CALCIUM HYDROXIDE	kg	1021
CALCIUM OXIDE	kg	2175
COTTON THREAD	kg	5
COPPER CARBONATE	kg	598
COPPER NITRATE	roll	1584
COPPER CHLORIDE	kg	3175
COPPER OXIDE	kg	808
CITRIC ACID	kg	690
ANHYDROUS COPPER II SULPHATE	kg	2295
DCPIP	kg	690
ABSOLUTE ETHANOL	kg	11
FERROUS SULPHATE	m/s	2876
LEAD OXIDE	kg	3030
LEAD II CARBONATE	kg	646
LITMUS SOLUTION	kg	2092
MAGNESIUM SULPHATE	kg	730
MANGANESE DIOXIDE	kg	840
METHYLATED SPIRIT	kg	970
NITRIC ACID	kg	4850
NAPHTHALENE	kg	2290
OXALIC ACID	kg	2462
POTASIUM METAL	kg	196
POTASIUM DICHROMATE	kg	2552
POTASIUM CHLORIDE	kg	1103
POTASIUM PERMANGANATE	kg	2774
PHENOPHTHALEIN INDICATOR	kg	160
SULPHUR POWDER	kg	1349
SULPHURIC ACID	kg	15040
SODIUM BICARBONATE	kg	1373
ZINC SULPHATE	kg	1310

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ZINC OXIDE	g	839
MAGNESIUM RIBON	g	1125
EGG ALBUMEN	g	68
VISKING TUBING	cm	8613
HYDROGEN PEROXIDE	g	3006
SODIUM BICARBONATE	g	11610

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Progress on Follow up of Auditor Recommendations

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

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

Sign.....

Date.....

Principal

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Reports and Financial Statements For the year ended 30th June 2022

Annex 2 - Analysis of Pending Accounts Payable

ANALYSIS OF PENDING ACCOUNTS PAYABLE SUPPLIER OF GOODS

SCHOOL/FUND ACCOUNT	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
SUPPLIER OF GOODS OR SERVICES				
2nk Investment Coop Soc.	62,590.00	08/06/22	-	62,590.00
Archdiocese Of Nyeri Farm	199,500.00	03/06/22	-	199,500.00
Caroline Wachira	11,280.00	30/06/22	-	11,280.00
Cemin Supplies	313,000.00	26/04/22	-	313,000.00
Centrifugal Technologies	73,516.00	03/06/22	-	73,516.00
Daddy Millers	2,091,310.00	30/05/22	-	2,091,310.00
Danvam Horizons	206,640.00	30/06/22	-	206,640.00
Dossy Foam	15,250.00	25/05/22	-	15,250.00
Flamingo G. Merchants	496,530.00	30/06/22	-	496,530.00
Glacierhill/Technicals	197,800.00	03/12/22	-	197,800.00
Joeju General Merchants	186,700.00	12/01/22	6,700.00	180,000.00
Joymin Commodity Traders	35,000.00	13/06/22	-	35,000.00
Kabethi Holdings	45,600.00	28/04/22	-	45,600.00
Kuniville Ltd	33,745.00	26/05/22	-	33,745.00
Lanes Enterprises	444,350.00	30/04/22	-	444,350.00
Lirotec Enterprises	100,800.00	30/06/22	-	100,800.00
Lucy KarungariNdambi	33,000.00	27/06/22	-	33,000.00
Lucy WanjiruGathoni	66,000.00	24/06/22	-	66,000.00
Lumucleaning& Health care	71,400.00	06/06/22	-	71,400.00
Media Wash Traders Ltd	109,515.00	25/04/22	-	109,515.00
Prime Max Supplies	123,200.00	25/05/22	-	123,200.00
Promising G. Merchants	102,000.00	11/01/21	-	102,000.00
Siglam Investors	666,000.00	13/06/22	-	666,000.00
Wahuma Traders	1,512,240.00	31/05/22	-	1,512,240.00

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SUB TOTAL	7,197,266.00		6,700.00	7,190,566.00
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OPERATIONS ACCOUNT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
Dotnet Africa	42,500.00	15/06/2022		42,500.00
Josemuka enterprises	61,550.00	19/05/2022		61,550.00
Mucklin general enterprises	211,000.00	10/05/2022		211,000.00
SUBTOTAL				315,050.00

TUITION ACCOUNT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID	OUTSTANDING AMOUNT
Samfex Enterprises	509,385.00	25/4/2022	-----	509,385.00
Nawiri Enterprises	507,910.00	03/06/2022	-----	507,750.00
SUB TOTAL	1,017,135.00			1,017,135.00

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Annex 3 – 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 2022
Land 20 Acres			Est 30,000,000.00	-	-	Est 30,000,000.00
Buildings And Structures			Est 350,000,000.00	-	-	Est 350,000,000.00
Motor Vehicles						
• KAN 695U ISUZU	22/04/2003		2,180,000.00	-	-	2,180,000.00
• KCE 187D SCANIA	13/07/2015		11,000,000.00	-	-	11,000,000.00
• KCV 401S SCHOOLVAN	22/07/2019		2,400,000.00	-	-	2,400,000.00
Office Equipment, Furniture And Fittings			Est 5,000,000.00	-	-	Est 5,000,000.00
ICT Equipment, And Other ICT Assets			Est 5,000,000.00	-	-	Est 5,000,000.00
Tools And Apparatus			Est 5,000,000.00	-	-	Est 5,000,000.00
Textbooks			Est 10,000,000.00	-	-	Est 10,000,000.00
Other Machinery And Equipment			Est 15,000,000.00			Est 15,000,000.00
Heritage And Cultural Assets						
Intangible Assets- Soft Ware			Est 600,000.00	-	-	Est 600,000.00
Total			Est 436,180,000.00			Est 436,180,000.00

BISHOP GATIMU NGANDU GIRLS HIGH SCHOOL
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Annex 4-SUMMARY OF FEES ARREARS&FEES PREPAYMENT
Fees Arrears As At June 2022

CLASS	AMOUNT
FORM 1	--
FORM 2	12,800.00
FORM 3	333,250.00
FORM 4	574,795.00
TOTAL	920,845.00

Fees Prepayment As At June 2022

CLASS	AMOUNT
FORM 1	210,270.00
FORM 2	1,059,266.00
FORM 3	323,429.00
FORM 4	256,417.00
TOTAL	1,859,382.00

P.O. BOX 182 10101

KARATINA

SCHOOL FUND ACCOUNT TRIAL BALANCE AS AT 30-Jun-2022

	L/NO	BUDGET	DEBIT	CREDIT	COMM	BALANCE
OPENING BALANCES						
Cash	0	0.00	0.00	30,869.60	0.00	0.00
Bank	0	0.00	0.00	2,264,851.74	0.00	0.00
1.INCOME						
MISCELLANEOUS	6	0.00	0.00	72,211.00	0.00	0.00
UNIFORM	8	22,000,000.00	0.00	19,406,819.00	0.00	2,593,181.00
ACTIVITY	9	2,149,590.00	0.00	2,117,875.00	0.00	31,715.00
LTT	10	5,395,581.00	0.00	4,431,140.00	0.00	964,441.00
ADMIN COSTS	11	9,754,923.00	0.00	10,075,151.00	0.00	(320,228.00)
RMI	12	7,540,581.00	0.00	5,280,342.00	0.00	2,260,239.00
PE	13	13,765,964.00	0.00	14,764,750.00	0.00	(998,786.00)
EWC	14	9,772,123.00	0.00	13,628,681.00	0.00	(3,856,558.00)
POCKET MONEY	15	63,986,391.00	0.00	60,543,673.00	0.00	3,442,718.00
	19	0.00	0.00	217,670.00	0.00	0.00
2.EXPENDITURE						
MISCELLANEOUS	6	0.00	70,336.00	0.00	0.00	0.00
UNIFORM	8	22,000,000.00	20,484,695.00	0.00	0.00	1,515,305.00
ACTIVITY	9	2,149,590.00	1,212,470.00	0.00	0.00	937,120.00
LTT	10	5,395,581.00	5,220,521.00	0.00	0.00	175,060.00
ADMIN COSTS	11	9,754,923.00	7,946,833.00	0.00	0.00	1,808,090.00
RMI	12	7,540,581.00	4,312,070.00	0.00	0.00	3,228,511.00
PE	13	13,765,964.00	12,013,132.00	0.00	0.00	1,752,832.00
EWC	14	9,772,123.00	9,419,584.00	0.00	0.00	352,539.00
BES	15	63,986,381.00	51,987,483.00	0.00	0.00	11,998,898.00
MEDICAL	16	0.00	231,020.00	0.00	0.00	0.00
POCKET MONEY	19	0.00	124,785.00	0.00	0.00	0.00
3.OTHERS						
Arrears	1	12,510,686.00	0.00	1,256,647.00	0.00	0.00
Sundry Creditors	2	18,817,149.00	18,817,145.00	0.00	0.00	0.00
Prepayments	3	5,983,573.00	10,464,245.00	8,266,899.00	0.00	0.00
KCSE EXAM	24	0.00	18,300.00	18,300.00	0.00	0.00
FORM	31	0.00	170,680.00	18,500.00	0.00	0.00
INDEXES	32	0.00	0.00	3,304.00	0.00	0.00
BS	35	0.00	347,920.00	492,525.00	0.00	0.00
ADVANCE	36	0.00	99,000.00	76,245.00	0.00	0.00
RENT	38	430,960.00	4,200.00	250,750.00	0.00	0.00
BURSARY	39	0.00	6,218,188.00	6,218,188.00	0.00	0.00
P.A ACCOUNT	46	0.00	167,000.00	50,000.00	0.00	0.00
N.S.S.F	47	0.00	406,213.00	406,213.00	0.00	0.00
P.A.Y.E	48	0.00	27,938.00	27,938.00	0.00	0.00
N.H.LF	49	0.00	194,000.00	194,000.00	0.00	0.00
NGANDU WORKERS SELF HELP GR	50	0.00	787,947.00	787,947.00	0.00	0.00
MT KENYA SCHOOLS SACCO	51	0.00	64,000.00	64,000.00	0.00	0.00
NEWFORTIES SACCO	52	0.00	76,180.00	76,180.00	0.00	0.00
CLOSING BALANCES						
Cash	0	0.00	113,324.60	0.00	0.00	0.00
Bank	0	0.00	42,459.74	0.00	0.00	0.00
			151,041,669.34	151,041,669.34		

Money Receivables

OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30-Jun-2022

	<u>L/NO</u>	<u>BUDGET</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
OPENING BANK BALANCE	0	0.00	0.00	20,469.12	0.00	0.00
REVENUE						
L.T.T.	5	1,870,000.00	0.00	1,195,500.00	0.00	1,870,000.00
E.W.C.	6	4,200,000.00	0.00	3,728,228.00	0.00	4,200,000.00
ADM. COST	7	6,600,000.00	0.00	4,865,736.70	0.00	6,600,000.00
P.EMOLUMENTS	8	5,600,000.00	0.00	4,743,121.00	0.00	5,600,000.00
MEDICAL	9	180,000.00	0.00	324,000.00	0.00	180,000.00
ACTIVITY	11	1,063,160.00	0.00	0.00	0.00	1,063,160.00
IMPROVEMENT AND MAINTAINA	14	0.00	0.00	13,595,000.00	0.00	0.00
EXPENDITURE						
L.T.T.	5	1,870,000.00	363,401.00	0.00	0.00	1,506,599.00
E.W.C.	6	4,200,000.00	4,209,548.95	0.00	0.00	(9,548.95)
ADM. COST	7	6,600,000.00	4,014,847.22	0.00	0.00	2,585,152.78
P.EMOLUMENTS	8	5,600,000.00	3,989,072.00	0.00	0.00	1,610,928.00
MEDICAL	9	180,000.00	0.00	0.00	0.00	180,000.00
ACTIVITY	11	1,063,160.00	147,760.00	0.00	0.00	915,400.00
MAINTENANCE AND IMPROVEME	20	0.00	13,595,000.00	0.00	0.00	0.00
OTHERS						
Sundry Creditors	1	2,101,846.95	2,101,846.95	0.00	0.00	0.00
NSSF	10	0.00	143,074.00	143,074.00	0.00	0.00
NHIF	15	0.00	63,950.00	63,950.00	0.00	0.00
NGANDU WORKERS S HELP GROU	16	0.00	184,207.00	184,207.00	0.00	0.00
MT KENYA SACCO	17	0.00	19,000.00	19,000.00	0.00	0.00
NEW FORTIES SACCO	18	0.00	22,800.00	22,800.00	0.00	0.00
PAYE	25	0.00	4,431.00	4,431.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	50,578.70	0.00	0.00	0.00
			28,909,516.82	28,909,516.82		

Prepared By

Bursar

Sign

Checked By

Principal

Sign

284515857

DE NGANDU GIRLS

P.O. BOX 182 10101

KARATINA

TUITION ACCOUNT TRIAL BALANCE AS AT 30-Jun-2022

	<u>L/NO</u>	<u>BUDGET</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>COMM</u>	<u>BALANCE</u>
OPENING BALANCES						
BANK	0	0.00	0.00	16,223.60	0.00	0.00
REVENUE						
EXERCISE BOOKS	5	2,068,166.00	0.00	2,295,500.00	0.00	2,068,166.00
LABORATORY EQUIPMENT	6	1,144,030.00	0.00	874,220.00	0.00	1,144,030.00
TEACHING/LEARNING MATERIAL	7	1,032,481.00	0.00	678,040.00	0.00	1,032,481.00
CHALK	8	55,233.00	0.00	199,452.00	0.00	55,233.00
REFERENCE/LIBRARY MATERIAL	9	500,000.00	0.00	650,150.00	0.00	500,000.00
E&A EXAM AND ASSESSMENT	10	366,782.00	0.00	557,264.00	0.00	366,782.00
EXPENDITURE						
EXERCISE BOOKS	5	2,068,166.00	1,291,242.00	0.00	0.00	776,924.00
LABORATORY EQUIPMENT	6	1,144,030.00	2,779,570.00	0.00	0.00	(1,635,540.00)
TEACHING/LEARNING MATERIAL	7	1,032,481.00	99,000.00	0.00	0.00	933,481.00
CHALK	8	55,233.00	52,500.00	0.00	0.00	2,733.00
REFERENCE/LIBRARY MATERIAL	9	500,000.00	372.00	0.00	0.00	499,628.00
E&A EXAM AND ASSESSMENT	10	366,782.00	250,000.00	0.00	0.00	116,782.00
OTHERS						
SUNDRY CREDITOR	13	782,478.00	782,478.00	0.00	0.00	0.00
CLOSING BALANCES						
BANK	0	0.00	15,687.60	0.00	0.00	0.00
			5,270,849.60	5,270,849.60		

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Principal

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BISHOP Gatimungandu Girls High Sch

P.O. Box 182-10101

karatina

PA ACCOUNT - TRIAL BALANCE AS AT 30TH JUNE 2022					
OPENING BALANCES	L/F		DEBIT	CREDIT	COMMITMENT BALANCE
CASH	0	0.00	0.00	0.00	0.00
BANK	0	0.00	0.00	2,398,030.35	0.00
INCOMES					
DEVELOPMENT FUND	1	0.00	1,768,586.00	4,830,606.00	0.00
SCHOOL FUND ACCOUNT			417,318.00		
CLOSING BALANCES					
CASH	0		0.00		
BANK	0		5,042,732.35		
			7,228,636.35	7,228,636.35	

Prepared By

Bursar

Sign.....


Checked

Principal

**BISHOP GATIMU NGANOU
GIRLS HIGH SCHOOL
P. O. BOX 182 KARATINA
CELL: 0780-838571
WIRELESS: 020-2062710**

Bishop GatimuNgandu Girls High Sch

P.O. Box 182-10101

karatina

INFRASTRUCTURE ACCOUNT - TRIAL BALANCE AS AT 30TH JUNE 2022						
OPENING BALANCES	L/F		DEBIT	CREDIT	COMMITMENT	BALANCE
CASH	0	0.00	0.00	0.00		0.00
BANK	0	0.00	0.00	4,955,069.77		0.00
INCOMES						
Operations A/C Transfer RMI	1	0.00	0.00	12,889,000.00		0.00
EXPENDITURE						
Furniture	3		3,611,850.00	0.00		0.00
Classroom	4		448,434.67	0.00		0.00
H/Scie room Repairs	5		108,042.00	0.00		0.00
Bank charges	6		1,339.17	0.00		0.00
CLOSING BALANCES						
BANK	0		0.00			
CASH	0		13,674,403.93			
			17,844,069.77	17,844,069.77		

Prepared By

Bursar

Sign.... 

Checked by

Principal

**BISHOP GATIMU NGANDU
GIRLS HIGH SCHOOL**
P.O. Box 182, KARATI;
CELL: 0720 83657
WIRELESS: 020-2052775

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