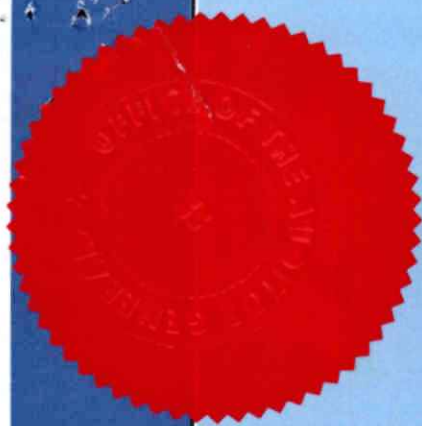


REPUBLIC OF KENYA



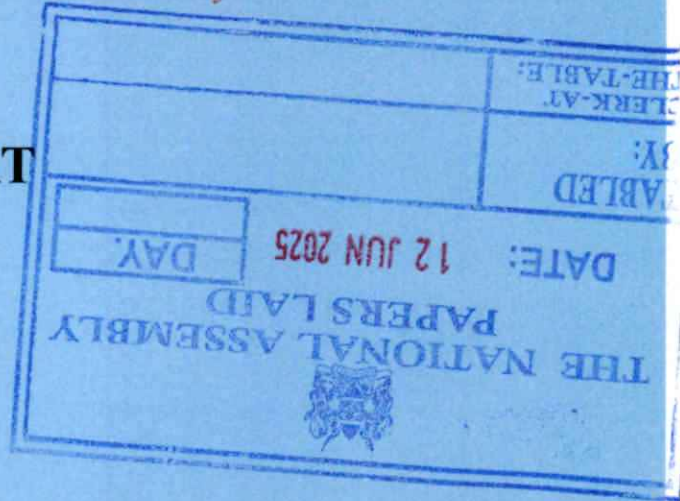
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REPORT

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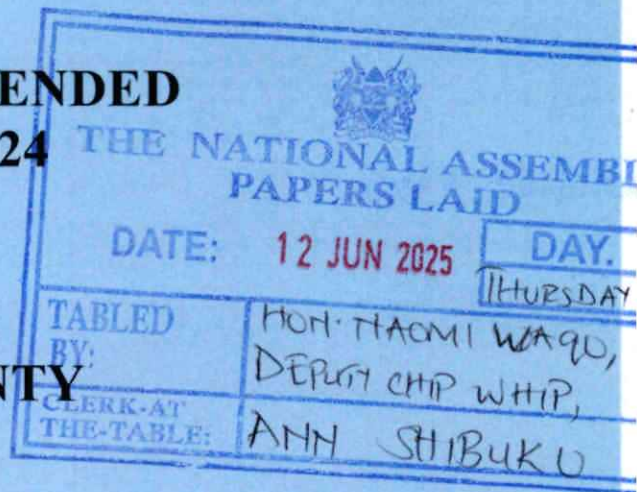
THE AUDITOR-GENERAL

ON

NG'IYA GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

SIAYA COUNTY





NGI'YA GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

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NG'IYA GIRLS HIGH SCHOOL
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1. ACRONYMS AND DEFINITION OF KEY TERMS

A. ACRONYMS

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. DEFINITION OF KEY TERMS

COMPARATIVE YEAR	Means the prior year
------------------	----------------------

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

2 KEY SCHOOL INFORMATION AND MANAGEMENT

(a). Background information

Ng'iya Girls High School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Siaya County**, Siaya Sub-County.

The school was registered on **29.10.2021** under registration number **PU/S/3/560/14** and is currently categorized as a National, Public school, established, owned or operated by the Government

The school is a boarding school and has **2581** students as at **30th June 2024**. It has **14** streams and **86** teachers of which **29** is 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	Mrs Margaret Awuor Nandy	Chairlady	24th May 2024
2	Mrs. Hellen Juma	Secretary/Principal	24th May 2024
3	Mr. Robert Kimutai	Member	24th May 2024
4	Ms. Dorothy Achieng Abonyo	Member	24th May 2024
5	Prof. Susan Gumo	Member	24th May 2024
6	Dr. Lucy Wairimu	Member	24th May 2024
7	Dr. Albert Mogambi	Member	24th May 2024
8	Mr. Eliud Onyango Owino	Member - Rep CEB	24th May 2024
9	Ms. Jane Ogada	Member - Rep Teachers	24th May 2024
10	Mrs. Margaret Awuor Nandy	Member - Sponsor Rep	24th May 2024
11	Dr. Angeline Orwa	Member - Sponsor Rep	24th May 2024
12	Mr. Eric O Genga	Member - Sponsor Rep	24th May 2024
13	Mr Bruce Odiwuor	Member - Community Rep	24th May 2024
14	Mr. Walter Ouma Oludhe	Member - Special Needs Rep	24th May 2024
15	Ms Jill Diana	Rep Students	24th May 2024

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- 1 Promote the best interest of the school and ensure its development
- 2 Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- 3 Ensure and assure the provision of proper and adequate facilities of the school
- 4 Manage the school's affairs in accordance with the rules and regulations governing occupational safety and health.
- 5 Advise the County Education Board on the staffing needs of th school
- 6 Determine cases of pupils discipline and make reports to the CEB
- 7 Prepare comprehensive termly report on all areas on its mandate and submit the report to the CEB
- 8 Administer and manage the resources of the school
- 9 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 paragraph 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 years
1	Executive Committee	Mrs. Margaret Nandy	Chairman	4 out of 4
		Mrs Hellen Juma	Secretary	4 out of 4
		Dr. Cyprine Oduogo	Member	4 out of 4
		Mr. Eliud Owino	Member	4 out of 4
		Dr. Albert Mogambi	Member	4 out of 4
2	Audit Committee	Mr. Eric Genga	Chairman	1 out of 3
		Mr Walter Oludhe	Secretary	1 out of 3
		Ms. Jane Ogada	Membr	1 out of 3
3	Finance, Procurement and gneral purposes committee	Mr. Robert Kimutai	Chairman	2 out of 2
		Mr. Maurice Owuor	Secretary	2 out of 2
		Mr. Lucy Gikeri	Member	2 out of 2
		Mr Robert Kimutai	Member	2 out of 2
		Hon. Mary Nandy	Member	2 out of 2

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Academic Committee	Dr. Angeline Orwa	Chairman	1 out of 1
		Dr. Albert Mogambi	Secretary	1 out of 1
		Ms. Sussy Gumo	Member	1 out of 1
5	Development Committee	Mrs. Margaret Nandy	Chairman	1 out of 1
		Mr. Maurice Owuor	Secretary	1 out of 1
		Mrs. Dorothy Abonyo	Member	1 out of 1
		Mr. Eliud Owino	Member	1 out of 1
		Mr. Maurice Saka - SCDE	Member	1 out of 1
		Mrs. Hellen Juma	Member	1 out of 1
6	Discipline and Welfare Committee	Mr. Bruce Odiwuor	Chairman	2 out of 2
		Ms. Sussy Gumo	Secretary	2 out of 2
		Mrs. Jane Ogada	Member	2 out of 2
7	Adhoc Committee (If any during the year)	Mr. Eliud Owino	Chairman	0 out of 3
		Mr. Maurice Owuor	Secretary	0 out of 3
		Mrs. Dorothy Abonyo	Member	0 out of 3

(d) School Operation Management

For the financial year ended 30th June 2024 the school day-to-day management was under the following persons:

Ref.	Designation	Name	TSC Number
1	Principal	Mrs. Hellen Juma	351942
2	Deputy Principal	Ms. Faiza Nishame	380149
3	Bursar	Mr. Seth Otieno Omwaro	ICPAK No. 11604

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

2 KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

e School contacts	07260553713
Post Office Box	: 3 - 40603, Siaya.
Telephone	: 0726 553713
E-mail	: info@ngiyahighschool.sc.ke
Website	: www.ngiyahighschool.sc.ke
Facebook	: N/A
Twitter	: N/A

(f) School Bankers

The school operated the following **10** bank accounts:

1	Name of Bank	: Equity Bank	8	Cooperative Bank
	Branch	: Siaya		Siaya
	Account Number:	0970263358804		01100255494400
2	Name of Bank	: Equity Bank	9	Cooperative Bank
	Branch	: Siaya		Siaya
	Account Number:	0970261028865		01141255494401
3	Name of Bank	: Co - Operative Bank	10	Kenya Commercial Bank
	Branch	: Siaya		Siaya
	Account Number:	01129255494400		11471559149
4	Name of Bank	: Cooperative Bank	11	Equity Bank (Endowment Account)
	Branch	: Siaya		0970261028896
	Account Number:	01139255494400		Siaya
5	Name of Bank	Cooperative Bank		
	Branch	Siaya		
	Account Number	01139255494401		
6	Name of Bank	Cooperative Bank		
	Branch	Siaya		
	Account Number	01139255494402		
7	Name of Bank	Cooperative Bank		
	Branch	Siaya		
	Account Number	01141255494400		

(g) Independent Auditors

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

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

3 SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

(a) Financial Performance

	FY 2023-2024	FY 2022 - 2023	FY 2021-2022
Surplus/Deficit	1,201,896.00	(12,958,364.92)	(17,352,481.87)
Capitation grants from MOE			
Tuition	5,105,028.00	3,201,656.25	5,574,417.00
Operations	16,681,872.00	16,385,674.90	24,386,937.00
Infrastructure	23,768,546.00	27,485,157.74	28,389,371.54
Total Capitation Grants received	45,555,446.00	47,072,488.89	58,350,725.54
Other Funds Received			
School Fund & Miscellaneous	144,461,879.00	131,707,816.00	140,363,338.37
Total Other Funds Received	144,461,879.00	131,707,816.00	140,363,338.37
Total Funds received	190,017,325.00	178,780,304.89	198,714,063.91
Ratio of Capitation grants/student			
Sudent enrolment	2581	2170	2015
Tuition	1,977.93	1,475.42	2,766.46
Operations	6,463.34	7,551.00	12,102.70
Infrastructure	9,209.05	12,665.97	14,089.02
School Fund	55,971.28	60,694.85	69,659.22
School Expenditure			
Payments for Tuition	6,181,099.00	8,757,094.00	12,963,945.00
Payments for Operation	8,214,907.00	8,458,736.00	13,247,760.00
Boarding and School Fund Payments	162,585,728.00	148,557,451.81	148,607,787.24
Payments for Infrastructure	11,833,695.00	25,965,388.00	41,247,153.54
Total Expenditure	188,815,429.00	191,738,669.81	216,066,645.78
Movement of Debtors	151,094,292.50	132,893,253.23	138,595,204.23
Movement of Creditors	93,448,275.00	71,557,649.07	68,058,862.51
Movement of Cash Balances	9,406.85	11,661.54	11,555.00
Movement of Bank Balances	12,277,868.35	7,384,131.00	11,141,864.90

NG'UYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(b) Teacher Student Ratio

	No. of Teachers
Teacher student ratio	86:2581
No. of teachers posted to the school during the year	00
No. of teachers transferred/retired during the year	00
No. of teachers employed by TSC during the year	57
No. of teachers employed by BOM during the year	29
Teachers per Subject:	
English/Literature	05
CRE/History	02
Chemistry/Maths	05
Maths/Business	02
CRE/Geography	01
Kiswahili/CRE	03
Physics/Maths	05
Kiswahili/History	01
Music/CRE	01
Computer Studies/Physics	01
English/Art	01
Geography/Business	02
Biology/Chemistry	04
Agriculture/Biology	04
Geography/History	01
French/Kiswahili	02
Home science	00

© Mean Score in the 2023 KCSE

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Z	MEAN GRADE
2021	360	0	6	29	42	82	96	76	23	5	2	0	0	0	0	0	7.3657
2022	323	0	7	24	62	65	79	53	23	7	1	0	0	0	0	0	7.5046
2023	454	0	0	4	48	97	136	102	55	9	2	0	0	1	0	0	6.9073

UNIVERSITY TRANSITION DATA

YEAR	NO. OF STUDENTS THAT REQUIRMENT	NO. OF ACTUAL CANDIDATES WHO SAT FOR KCSE	PERCENTAGE
2021	255	360	70.83%
2022	237	323	73.38%
2023	285	454	62.78%

NG'YA HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (continued)

(d) Number of candidates in the 2023 KCSE

Year	No. of candidates
2021	454
2022	323
2023	360

e Capacity of the school

	Number	Shortage	Total Required
Student population	2581	-	-
Dormitories	16	4	20
Classrooms	51	20	71
Toilets	98	24	122
Bathrooms	50	14	64
Library	1	2	3
Computer Lab	1	2	3
Dining Hall	1	2	3
Laboratories	6	3	9

(f) Development projects carried out by the school

The following development projects were undertaken in year 2023-2024

Project	Source of funds	Status	Initial Cost	Amount Spent	Expected Completion Time
6 Classrooms	MIF	On-going	-	3,717,588.00	2024
School Gate cabros	PA/Development	Complete	-	8,116,107.00	2024

Sign.....
 School Principal



NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

4 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of **Ng'iya 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 school's transactions during the financial year ended 30th June, 2024 and of the school's financial position as at that date.

Name: MARGARET TOMBOY
Designation: Chairman, School Board of Management

Sign: [Signature]
Date: 12/05/2025

Name: Hellen Juma
Designation: School Principal & Secretary to Board of Management

Sign: [Signature]
Date: 12/05/2025

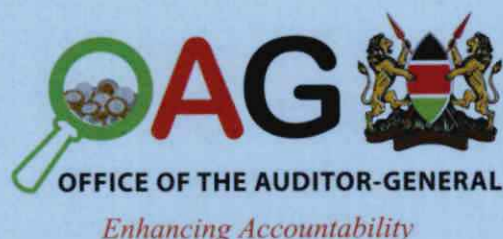


Name: Sell O. Omwara
Designation: Finance Officer

Sign: [Signature]
Date: 12/05/2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NG'UYA GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - SIAYA COUNTY

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ng'uya Girls' High School - Siaya County set out on pages 1 to 16, which comprise of the statement of assets and liabilities

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ng'iya Girls' High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the annual report and financial statements revealed the following presentation and disclosure errors and misstatements;

- i. The statement of cash flows reflects prior year nil balance in respect of proceeds from borrowings/ loans and loan repayment while Note 18 to the financial statements reflects balances of Kshs.25,000,000 and Kshs.5,853,659 respectively. Further, Note 18 to the financial statements reflects nil repayments during the year. However, the repayment of the prior year balance of Kshs.23,678,202 was omitted in the statement of cash flows;
- ii. Further, the statement of cash flows reflects adjustments (increase and decrease) of receivables and payables amounts of Kshs.18,201,041 and Kshs.21,890,626, respectively. However, this was contrary to the presentation of the statement of cash flows under direct method which recognizes actual receivables and payables received or paid during the year. In addition, Note 13 and 14 to the financial statements reflects arrears recovered and creditors paid during the year amounts of Kshs.4,334,843 and Kshs.13,519,426, respectively which are not reflected in the statement of cash flows;
- iii. The prior year opening balances in the statement of cash flows differs with the audited financial statements in all components.
- iv. The amounts and balances have not been rounded off to the nearest whole numbers;
- v. Note 19 to the financial statements reflects nil balance in stocks and inventory which could not be confirmed for lack of stocks and inventory registers.

In the circumstances, the accuracy, completeness, presentation and disclosure of the statement of cash flows could not be confirmed.

2. Inaccuracies in the Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.151,094,293 as disclosed in Note 13 to the financial statements which includes fees arrears balance of Kshs.59,794,683. Included in the balance is fees arrears less than 1 year amount of Kshs.22,363,668. However, supporting schedules provided to support fees arrears of less than a year reflected an amount of Kshs.24,795,261, resulting to an unexplained variance of Kshs.2,431,594.

Further, included in the accounts receivables are amounts of Kshs.90,254,864 and Kshs.162,216 in respect of refunds, internal transfers, statutory deductions brought forward and returned cheques respectively which were not supported with schedules.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.151,094,293 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.93,448,275 as disclosed in Note 14 to the financial statements. However, included in the balance is funds, internal transfers balance of Kshs.58,533,831 whose supporting documents including ledger schedule with detailed list of the suppliers, invoices, delivery notes, local service or local purchase order numbers, interim or completion certificates for the works done, issues and receipts vouchers and the dates when the bills were incurred were not provided for audit review. In addition, unpaid salaries statutory deductions balances of Kshs.371,171 was not supported with schedules.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.93,448,275 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters above, provide the basis for my audit opinion on the accompanying financial statements.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

Other Information

Non-financial Information

The Management is responsible for the other information set out on pages iii to x which comprise of Key School Information and Management, The School Board of Management, Management Team, Summary report of Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.59,794,683 in respect of fees arrears as disclosed in Note 13b to the financial statements. Included in the balance are fees arrears amount of Kshs.15,973,780 and Kshs.5,941,255 which had been outstanding between 1 - 2 years and 2 - 3 years respectively totalling to Kshs.21,915,035. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the recoverability of the accounts receivables balance. Further, significant accounting policies on accounts receivables as disclosed in Note 5 is silent on the adopted policy on treatment of students' fees balances which is the major source of income in the School.

In the circumstances, recoverability of the fees arrears balance of Kshs.59,794,683 is in doubt and this may impact negatively on the School's cash flows management.

2. Long Outstanding Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.93,448,275 as disclosed in Note 14 to the financial statements, which includes trade creditors balance of Kshs.15,826,192. Included in the balance are amounts of Kshs.1,948,045 and Kshs.2,792,530 which have been outstanding between 2 - 3 years and over 3 years respectively totalling to Kshs.4,740,575. This is contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimate. Failure to settle bills during the year to which they relate distorts the budget in the subsequent year. Further, failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budgetary provision.

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

3. Irregular Transfers of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments and as disclosed in Note 6 and Note 7 to the financial statements reflects payments for operations and boarding and school fund payments amounts of Kshs.8,214,907 and Kshs.162,585,728, respectively. Included in the expenditure are amounts of Kshs.954,500 and Kshs.100,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools. Further, there were no proper documentation such as receipts, invoices or acknowledgments of funds transferred to KESSHA.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,054,500 could not be confirmed.

4. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.5,105,028 and Kshs.16,681,872, respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, the National Education Management Information System (NEMIS) reported a total number of two thousand three hundred and thirty-two (2,332) students while the School enrollment records reflected a total number of two thousand five hundred and thirteen (2,513) students, resulting to an unexplained variance of one hundred and eighty-one (181) students. As a result of this variance, the School was under funded by an amount of Kshs.4,026,164. Failure to register all students on the NEMIS portal is contrary to the Ministry of Education circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in the NEMIS database and the principals to ensure their records are accurate.

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

5. Failure to Prepare School Improvement Plan

During the year/period 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.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Hold Board Meetings and Board Committees

During the year under review, the Development committee and Academic committee held one (1) meeting each whereas the Audit committee though constituted, did not hold a single meeting during the year under review, hence failing to meet the required threshold. This is contrary to Section 6 (1) of the Fourth Schedule of the Basic Education Act, 2013 which states that 'a Board of Management shall meet at least once every four months', and Section A (2) of OP Circular Ref: OP/CAB.9/1A dated 11 March, 2020 on Management of State Corporations on Board Meetings which states that; For avoidance of doubt, the board meetings shall be restricted to a minimum of four (4) as provided in the state Corporations Act and capped to a maximum of six for each financial year or as may be specified in the respective enabling legal instrument.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee, the Development committee and Academic committee.

2. Lack of a Fixed Assets Register

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.579,279,370. Review of list of assets provided for audit reflects fixed assets which includes land, buildings and structures, office equipment, other machinery equipment, intangible assets, motor vehicles, furniture and fittings, ICT equipment, tools and apparatus and textbooks. However, Management did not maintain an assets register as required by Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015. Further, the assets were not coded or tagged for ease of identification.

In the circumstances, it was not possible to confirm proper custody, control and use of the School's assets.

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2025

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

6 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

DESCRIPTION OF VOTE HEADS	Note	FY 2023-2024	FY 2022 - 2023
RECEIPTS		Kshs	Kshs
Government Grants for Tuition	1	5,105,028.00	3,201,656.25
Government Grants for Operations	2	16,681,872.00	16,385,674.90
School Fund Income - Parents' contributions	3	129,615,544.00	115,287,714.00
Miscellaneous - Other Receipts	4	14,846,335.00	16,420,102.00
Grants for Operations	5	23,768,546.00	27,485,157.74
TOTAL RECEIPTS		190,017,325.00	178,780,304.89
PAYMENTS			
Payments for Tuition	6	6,181,099.00	8,757,094.00
Payment for Operation	7	8,214,907.00	8,458,736.00
Boarding and School Fund Payments	8	162,585,728.00	148,557,451.81
Payments for Infrastructure	9	11,833,695.00	25,965,388.00
TOTAL PAYMENTS		188,815,429.00	191,738,669.81
SURPLUS		1,201,896.00	(12,958,364.92)

The school financial statements were approved on 30/06/24 2024 and signed by:

MARGARET RANDY
 Name.....
 Chairman BOM
 Sign: [Signature]
 Date: 12/06/2025

Hellen Juma
 Name.....
 Principal/Secretary BOM
 Sign: [Signature]
 Date: 12/06/2025

Seth O. Omondi
 Name.....
 Finance Officer
 Sign: [Signature]
 Date: 12/06/2025



NG'IYA GIRLS HIGH SCHOOL
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7 STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

DESCRIPTION OF VOTE HEADS	Note	FY 2023-2024	FY 2022 - 2023
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	10	12,277,868.35	7,384,131.00
Cash Balances	11	9,406.85	11,661.54
Short Term Investments	12	-	-
Total Cash and Cash Equivalents		12,287,275.20	7,395,792.54
Accounts Receivables	13	151,094,292.50	132,893,253.23
TOTAL FINANCIAL ASSETS		163,381,567.70	140,289,045.77
FINANCIAL LIABILITIES			
Accounts Payables	14	93,448,275.00	71,557,649.07
NET FINANCIAL ASSETS		69,933,292.70	68,731,396.70
REPRESENTED BY			
Accumulated Fund b/f	15	68,731,396.70	81,689,761.62
Surplus for the year		1,201,896.00	(12,958,364.92)
NET FINANCIAL POSITION		69,933,292.70	68,731,396.70

The school financial statements were approved on 30/09/2024 2024 and signed by:

Name: MARGARET NANCY
Chairman BOM

Sign: [Signature]

Date: 12/09/2024

Name: Hellen Inira
Principal/Secretary BOM

Sign: [Signature]

Date: 12/09/2024

Name: Gift O. Omoro
Finance Officer

Sign: [Signature]

Date: 12/09/2024



NG'IYA GIRLS HIGH SCHOOL
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8 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2024

Description	Note	FY 2023-2024	FY 2022 - 2023
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for Tuition	1	5,105,028.00	3,201,656.25
Capitation grants for Operations	2	16,681,872.00	16,385,674.90
School fund income - Parents' contributions/fees	3	129,615,544.00	115,287,714.00
Miscellaneous Income	4	14,846,335.00	16,420,102.00
Grant for Infrastructure	5	23,768,546.00	27,485,157.74
Total Receipts		190,017,325.00	178,780,304.89
Payments			
Payments for tuition	6	6,181,099.00	8,757,094.00
Payments for operations	7	8,214,907.00	8,458,736.00
Payments for boarding and school fund	8	162,585,728.00	148,557,451.81
Total Payments		176,981,734.00	165,773,281.81
Cashflow from Operating Activities		13,035,591.00	13,007,023.08
Adjustments			
Decrease/(Increase) in receivables		(18,201,039.27)	5,701,951.00
(Decrease)/Increase in payables		21,890,625.93	3,498,786.56
Total Adjustments		3,689,586.66	9,200,737.56
Net Cashflow from Operating Activities		16,725,177.66	22,207,760.64
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of assets	9	(11,833,695.00)	(25,965,388.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net Cashflow from Investing Activities		(11,833,695.00)	(25,965,388.00)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/loans		-	-
Repayment of principal borrowings		-	-
Net cashflow from Financing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,891,482.66	(3,757,627.36)
Cash and Cash Equivalents at the beginning of the year		7,395,792.54	11,153,419.90
Cash and Cash Equivalents at the end of the year		12,287,275.20	7,395,792.54

The school financial statements were approved on 30/09/2024 2024 and signed by:

Name: MARSARET NADNY

Chairman BOM

Sign: [Signature]

Date: 12/05/2025

Name: Hellen Juma

Principal/Secretary BOM

Sign: [Signature]

Date: 12/05/2025

Name: Solt O. Omban

Finance Officer

Sign: [Signature]

Date: 12/05/2025



NG'IYA GIRLS HIGH SCHOOL
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For the year ended 30th June 2024

**9 STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
 ENDED 30TH JUNE 2024**

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilization	% of
					Difference	Utilization
	a	b	c	d	e = c - d	f = d/c %
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	
(1) CAPITATION GRANT ON TUITION						
Text Books	-		-	-	-	-
Exercise Books	-		-	-	-	-
Laboratory equipment	4,500,000.00		4,500,000.00	1,010,342.40	3,489,657.60	22.45
Internal Exams	2,200,000.00		2,200,000.00	-	2,200,000.00	-
Teaching/Learning materials	4,500,000.00		4,500,000.00	4,094,685.60	405,314.40	90.99
Library & Reference Materials	65,000.00		65,000.00	-	65,000.00	-
Chalk & Dusters	150,000.00		150,000.00	-	150,000.00	-
SMASSE	-		-	-	-	-
(2) CAPITATION ON OPERATIONS						
Personal emoluments	18,875,500.00		18,875,500.00	6,061,441.00	12,814,059.00	32.11
Local transport & traveling	6,850,000.00		6,850,000.00	-	6,850,000.00	-
Electricity and water	6,250,500.00		6,250,500.00	3,688,204.00	2,562,296.00	59.01
Medical & Insurance	5,287,000.00		5,287,000.00	3,621,000.00	1,666,000.00	68.49
Administration costs	5,580,000.00		5,580,000.00	1,663,650.00	3,916,350.00	29.81
Activity	3,999,044.00		3,999,044.00	1,647,577.00	3,999,044.00	41.20
Sub totals c/f	58,257,044.00		58,257,044.00	21,786,900.00	38,117,721.00	344.07

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STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2024 (Continued)

(3) FEES CHARGED ON PARENTS	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	58,257,044.00		58,257,044.00	21,786,900.00	38,117,721.00	344.07
Personal Emoluments				14,242,194.00	-	-
Local transport & traveling	418,436.00		418,436.00	12,231,048.00	(11,812,612.00)	2,923.04
Electricity and water	17,721,045.00		17,721,045.00	6,083,345.00	11,637,700.00	34.33
Medical & Insurance	-		-		-	-
Administration costs	9,152,220.00		9,152,220.00	7,892,837.00	7,988,828.00	86.24
Activity	2,010,960.00		2,010,960.00	2,240,558.00	2,010,960.00	111.42
BOM Teachers	12,099,750.00		12,099,750.00	9,994,125.00	12,099,750.00	82.60
Boarding quipment and Stores/Lunch	73,829,520.00		73,829,520.00	75,931,437.00	73,829,520.00	102.85
PTA Development fund	-		-	1,000,000.00	(1,000,000.00)	-
Other Income	-		-	14,846,335.00	(14,846,335.00)	-
(4) OTHER INCOME - INFRASTRUCTURE	-		-	-	-	-
Infrastructure - Other Receipts	19,634,860.00		19,634,860.00	23,768,546.00	(4,133,686.00)	121.05
TOTAL INCOME	193,123,835.00		193,123,835.00	190,017,325.00	113,891,846.00	3,805.59
(1) EXPENDITURE FOR TUITION						
Text books	-		-	80,000.00	(80,000.00)	-
Exercise books	-		-	2,203,472.00	(2,203,472.00)	-
Laboratory equipment	4,500,000.00		4,500,000.00	2,810,787.00	1,689,213.00	62.46
Exams and Assessments	2,200,000.00		2,200,000.00	38,630.00	2,161,370.00	1.76
Teaching/Learning materials	4,500,000.00		4,500,000.00	1,047,740.00	3,452,260.00	23.28
Library & Reference Materials	65,000.00		65,000.00	-	65,000.00	-
Dusters & Chalk	150,000.00		150,000.00	-	150,000.00	-
Bank charges	-		-	470.00	(470.00)	-
(2) EXPENDITURE FOR OPERATION						
Personal Emoluments	18,875,500.00		18,875,500.00	4,593,944.00	14,281,556.00	24.34
Repairs and Maintenance	-		-	-	-	-
Sub totals c/f	30,290,500.00		30,290,500.00	10,775,043.00	19,515,457.00	111.84

NG'IYA GIRLS HIGH SCHOOL
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STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2024 (Continued)

(2) EXPENDITURE FOR OPERATION ACTIVITIES						
	a	b	c	d	e = c - d	f = d/c %
Sub totals b/f	30,290,500.00		30,290,500.00	10,775,043.00	19,515,457.00	111.84
Local transport & traveling	6,850,000.00		6,850,000.00	-	6,850,000.00	0.00
Electricity and water	6,250,500.00		6,250,500.00	1,085,100.00	5,165,400.00	17.36
Medical & Insurance	5,287,000.00		5,287,000.00	748,809.00	4,538,191.00	14.16
Administration costs	5,580,000.00		5,580,000.00	302,573.00	5,277,427.00	5.42
Activity	3,999,044.00		3,999,044.00	735,430.00	3,263,614.00	18.39
CBC Classrooms	-		-	748,809.00	(748,809.00)	0.00
Bank Charges	-		-	242.00	(242.00)	0.00
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment & Stores	73,829,520.00		73,829,520.00	84,120,377.00	73,829,520.00	113.94
Personal emoluments	-		-	15,591,121.00	(15,591,121.00)	0.00
Repairs and maintenance	-		-	-	-	0.00
Local Transport and traveling	418,436.00		418,436.00	11,105,482.00	418,436.00	2654.05
Electricity and water	17,721,045.00		17,721,045.00	8,429,540.00	17,721,045.00	47.57
Medical and Insurance	-		-	-	-	0.00
Administration costs	9,152,220.00		9,152,220.00	16,067,678.00	9,152,220.00	175.56
Activity	2,010,960.00		2,010,960.00	2,508,800.00	2,010,960.00	124.76
BOM Teachers	12,099,750.00		12,099,750.00	4,392,864.00	7,706,886.00	36.31
Bank Charges	-		-	14,277.00	(14,277.00)	0.00
SMASSE/Workshops	-		-	923,390.00	(923,390.00)	0.00
Bakery Unit	-		-	4,253,812.00	(4,253,812.00)	0.00
Farm Unit	-		-	1,065,446.00	(1,065,446.00)	0.00
Refund 2	-		-	13,202,241.00	(13,202,241.00)	0.00
Uniforms	-		-	365,300.00	(365,300.00)	0.00
Rent	-		-	545,400.00	(545,400.00)	0.00
(4) OTHER EXPENDITURE - INFRASTRUCTURE						
Other Payments	19,634,860.00		19,634,860.00	11,833,695.00	7,801,165.00	60.27
TOTAL EXPENDITURE	193,123,835.00		193,123,835.00	188,815,429.00	126,540,283.00	3,379.62

NG'IYA GIRLS HIGH SCHOOL
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10 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out here 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 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 accounting has been supplemented with accounting for; (a) receivables and advances includes imprest, salary, and other receivables, and (b) payables that includes 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 off to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2 Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs and the related cash has 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 form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personal services. Where the financial value received for in-kind can be reliably determined, the school includes such values 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 subjected to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year

NG'IYA GIRLS HIGH SCHOOL
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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 receivables financial year are treated as receivables. This is in recognition of the government practice where imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement of 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 other retentions held on behalf of third parties have been recognized as accounts payable. 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 included in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from the 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's 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 Board of Management. A comparison of the actual performance against the comparable budget of the financial year under review has been included in the financial statements.

9 Comparative figures

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

10 Subsequent events

There have been no event subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

11. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Exercise books	-	-
Laboratory equipment	1,010,342.40	-
Library/Reference materials	-	11,190.00
Internal exams	-	-
Teaching/learning materials	4,094,685.60	3,190,466.25
Chalk & Dusters	-	-
Total	5,105,028.00	3,201,656.25

2 CAPITATION GRANT FOR OPERATIONS

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Personal emoluments	6,061,441.00	6,392,244.90
Local transport and traveling	-	1,596,655.00
Electricity and water	3,688,204.00	3,845,400.00
Medical & Insurance	1,663,650.00	386,000.00
Administration Costs	3,621,000.00	3,072,600.00
Activity	1,647,577.00	1,092,775.00
Total	16,681,872.00	16,385,674.90

3 PARENTS' CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Boarding Equipment & Stores	75,931,437.00	61,322,073.00
Personal emoluments	14,242,194.00	13,823,211.00
Local transport and traveling	12,231,048.00	4,399,006.00
Electricity and water	6,083,345.00	14,261,356.00
Administration costs	7,892,837.00	7,988,828.00
Activity	2,240,558.00	2,049,196.00
BOM Teachers	9,994,125.00	11,444,044.00
Medical & Insurance	1,000,000.00	-
Total	129,615,544.00	115,287,714.00

NG'IYA GIRLS HIGH SCHOOL
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For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 MISCELLANEOUS INCOMES

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Uniforms	3,777,970.00	-
Breakages & Losses	222,484.00	107,128.00
Refunds 2	8,056,202.00	-
Farm Unit	-	2,266,850.00
SMASSE/Workshops	1,441,026.00	1,860,050.00
Bus Hire	-	25,000.00
Tender Fees	16,000.00	119,000.00
Bakery Unit	967,635.00	12,042,074.00
CDF a/c	365,018.00	-
Total	14,846,335.00	16,420,102.00

5 GRANTS FOR INFRASTRUCTURE

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Maintenance & Improvements Fund (MOE/GOK)	8,065,800.00	7,709,000.00
Maintenance & Improvements Fund (Parents - MIF)	6,304,867.00	4,667,041.74
Maintenance & Improvements Fund (Parents - PTA Dev)	9,397,879.00	15,109,116.00
Total	23,768,546.00	27,485,157.74

6 PAYMENTS FOR TUITION

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Laboratory equipment	2,203,472.00	3,393,224.00
Teaching/Learning materials	2,810,787.00	3,566,710.00
Exams & Assessment	1,047,740.00	1,735,320.00
Exercise Books	80,000.00	-
Reference & Library	38,630.00	61,600.00
Administration costs/Bank Charges	470.00	240.00
Total	6,181,099.00	8,757,094.00

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Personal emoluments	4,593,944.00	5,080,896.00
Electricity and water	1,085,100.00	1,580,560.00
Administration costs	302,573.00	1,297,720.00
Activity	735,430.00	497,760.00
Medical & Insurance	748,809.00	1,500.00
CBC Classroom	748,809.00	-
Bank Charges	242.00	300.00
Total	8,214,907.00	8,458,736.00

8 BOARDING AND SCHOOL FUND PAYMENTS

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Lunch programme/ BES	84,120,377.00	78,248,697.66
Electricity Water & Conservancy	8,429,540.00	10,744,212.00
Local Travelling & Transport	11,105,482.00	7,300,553.00
Administration Costs	16,067,678.00	12,550,282.15
P.Emoluments	15,591,121.00	17,450,962.00
Activity	2,508,800.00	2,738,530.00
BOG Teachers	4,392,864.00	7,215,488.00
Bank Charges	14,277.00	71,040.00
Bakery Unit	4,253,812.00	7,206,179.00
KCSE Exams	-	8,000.00
SMASSE/Workshops	923,390.00	1,630,290.00
Farm Unit	1,065,446.00	3,393,218.00
Refund 2	13,202,241.00	-
Uniforms	365,300.00	-
Rent	545,400.00	-
Total	162,585,728.00	148,557,451.81

9 PAYMENT FOR INFRASTRUCTURE

Name of Bank Account	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Dormitory project	-	8,928,402.00
Laboratory Project	-	15,442,140.00
General Repairs (Others)	8,116,107.00	1,594,846.00
6 No. Classroom Project	3,717,588.00	-
Total	11,833,695.00	25,965,388.00

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BANK ACCOUNTS

Name of Bank Account	Bank Account Number	FY 2023-2024 Kshs	FY 2022 - 2023 Kshs
Tuition A/c -KCB Bank, Siaya	1139255494401	1,301,684.38	30,916.38
Operations A/c- KCB Bank, Siaya	1139255494402	5,542,345.36	2,856,332.46
Infrastructure A/c-KCB Bank, Siaya	1141255494401	2,370,116.00	2,077,034.00
School Fund 1- KCB Bank, Siaya	1147159149	489,945.95	2,052,919.77
School Fund 2-Equity Bank, Siaya	0970263358804	1,718,836.65	-
School Fund 3-Co-op Bank, Siaya	01129255494400	170,794.87	-
Development A/c-KCB Bank, Siaya		138,452.79	186,253.79
Income Generating Account	0970261028865	84,590.00	84,590.00
Endowment Account	0970261028896	35,084.60	35,084.60
Alumni Account	0970261072384	61,000.00	61,000.00
NG-CDF Account	01141255494400	365,017.75	-
M-Pesa Paybill	400222	-	-
Total		12,277,868.35	7,384,131.00

11 CASH IN HAND

Description	FY 2023-2024 Kshs	FY 2022 - 2023 Kshs
Operation Account	-	-
School Fund Account (Notes & Coins)	9,406.85	11,661.54
Development A/c-KCB Bank, Siaya	-	-
Total	9,406.85	11,661.54

12 SHORT TERM INVESTMENTS

Description	FY 2023-2024 Kshs	FY 2022 - 2023 Kshs
Co-operative Shares	-	-
Treasury Bills	-	-
Fixed Deposit Accounts	-	-
Others(Specify)	-	-
Total	-	-

NG'IYA GIRLS HIGH SCHOOL
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For the year ended 30th June 2024

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 a) Accounts Receivable

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Fees arrears (See Ageing below)	59,794,682.50	41,765,859.36
	-	-
Other non-fees receivables		
Salary Advances (List & Schedules attached)	10,000.00	-
Refunds, Internal transfers, Statutory deductions etc b/f	90,254,864.00	91,127,393.87
Rent Arrears (List attached)	872,530.00	-
R/D Cheques	162,216.00	-
Total	151,094,292.50	132,893,253.23

b) Ageing Analysis of Accounts Receivables

Description	FY 2023-2024	% of the total	FY 2022 - 2023	% of the total
Less than 1 year	22,363,668.00	35%	19,850,825.01	48%
Between 1- 2 years	19,850,825.00	31%	15,973,779.55	38%
Between 2-3 years	15,973,780.00	25%	5,884,866.80	14%
Over 3 years	5,941,252.50	9%	56,388.00	0%
Arrears Recovered	(4,334,843.00)	0%	-	0%
Total (Tied to note 13 a)	59,794,682.50	100%	41,765,859.36	100%

NG'UYA GIRLS HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 Accounts Payables

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Trade Creditors (See Ageing below & Apendix 1)	15,826,192.00	13,023,818.00
	-	
Other Creditors		
Prepaid fees	20,255,918.00	-
Fund balances, Internal Transfers, Statutories	58,533,831.00	58,533,831.07
Loan - KCB Bank	(1,538,837.00)	-
Unpaid Salaries & Statutory deductiona	371,171.00	-
Total	93,448,275.00	71,557,649.07

b) Ageing Analysis of Accounts Payables

Description	FY 2023-2024	% of the total	FY 2022 - 2023	% of the total
Less than 1 year	16,321,800.00	55%	8,283,243.00	64%
Between 1- 2 years	8,283,243.00	28%	1,948,045.00	15%
Between 2-3 years	1,948,045.00	7%	1,646,251.00	13%
Over 3 years	2,792,530.00	10%	1,146,279.00	8%
Creditors paid off	(13,519,426.00)	0%	-	0%
Total (Tied to note 14 a)	15,826,192.00	100%	13,023,818.00	100%

15 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Bank balances	7,384,131.00	11,141,864.90
Cash balances	11,661.54	11,555.00
Short Term Investments	-	-
Receivables	132,893,253.23	138,595,204.23
Payables	71,557,649.07	68,058,862.51
Total	68,731,396.70	81,689,761.62

NG'IYA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

OTHER IMPORTANT DISCLOSURES

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.

16 Non- current Liabilities Summary

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Gratuity and leave provisions	-	-
	-	-
Total	-	-

17 Biological Assets

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Dairy Cattle (5)	440,000.00	-
Pigs	-	-
Poultry	-	-
Trees	-	-
Total	440,000.00	-

18 Borrowings

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Borrowings at the beginning of the year	-	4,531,861.15
Borrowings during the year	-	25,000,000.00
Repayments during the year	-	(5,853,659.10)
Balance at the end of the year	-	23,678,202.05

19 Stock/Inventory

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Stock/inventory at the beginning of the year	-	-
Stock/inventory purchased during the year	-	-
Stock/inventory at the end of the year	-	-
Total	-	-

20 Creditors

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Creditors	16,321,800.00	-
	-	-
	-	-
Total	16,321,800.00	-

NG'IYA GIRLS HIGH SCHOOL
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OTHER IMPORTANT DISCLOSURES (Continued)

21 DEBTORS 2024

Description	FY 2023-2024	FY 2022 - 2023
	Kshs	Kshs
Fee arrears (See Annex 3)	22,363,668.00	-
	-	-
	-	-
	-	-
Total	22,363,668.00	-

22 PROGRESS ON FOLLOW UP ON AUDITOR RECOMMENDATIONS

Ref. No.	Issue/Observation from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: Date to be Resolved
1				
2				
3				
4				
5				

Name Hellen Juma
 Sign [Signature] Date 12/05/2025
 School Principal



NG'YA GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2024

12. 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 2024 d=a-c Kshs	Outstanding Balance 2023 Kshs	Comments
Supply of Goods						
1 Mayabira Enterprises Ltd		Jun-24		425,200.00		E.W & C
2 Vivian Red Rock		Jun-24		1,232,500.00		B.E.S
3 Giltech Fabrications Ltd		Jun-24		45,000.00		B.E.S
4 Benotis Agencies		Jun-24		638,300.00		T/L MAT
5 Jovena Enterprises		Jun-24		746,000.00		B.E.S
6 Pannela Dulla		Jun-24		512,900.00		B.E.S
7 Wyrock Self Help group		Jun-24		1,650,000.00		B.E.S
8 Pilonia Enterprises		Jun-24		380,900.00		ADMIN
9 Nyabade Cleaning Services		Jun-24		736,000.00		B.E.S
10 Akalyne Galters Enterprises		Jun-24		1,525,000.00		B.E.S
11 Mensa Cleaning Services		Jun-24		225,900.00		B.E.S
12 Erick Ouma		Jun-24		37,000.00		R.M.I
13 Network Systems & Accessories		Jun-24		22,000.00		R.M.I
14 Acryliz Investment Limited		Jun-24		28,900.00		ADMIN
15 Lakeside Products Agencies		Jun-24		83,000.00		ADMIN
16 Shaah		Jun-24		365,300.00		REFUND
17 The Smart Eagle Divas		Jun-24		303,800.00		B.E.S
18 Lasonni Suppliers		Jun-24		1,184,000.00		T/L MAT.
19 Kolando Investments		Jun-24		27,200.00		B.E.S
20 Minimax Laboratory & Gen. Supplies		Jun-24		403,062.00		LAB EQUIP
21 Alara Motors		Jun-24		3,246,900.00		L.T & T
22 Biter Computer Services		Jun-24		150,000.00		ADMIN
23 Moma Electricals		Jun-24		131,500.00		E.W & C
24 Kiscenis Enterprises		Jun-24		8,000.00		ACTIVITY
25 MFI		Jun-24		156,400.00		INT EXAMS
26 Gas Point		Jun-24		42,000.00		LAB EQUIP
27 Staff Salaries		Jun-24		2,015,038.00		P.EMOL
GRAND TOTAL				16,321,800.00		

SUMMARY OF CREDITORS

1 SCHOOL FUND	
BOARDING	7,004,300.00
ADMIN COSTS	642,800.00
RMI	59,000.00
EW&C	556,700.00
P.EMOLUMENTS	2,015,038.00
ACTIVITY	8,000.00
REFUND	365,300.00
L.T & T	3,246,900.00
	13,898,038.00
2 TUITION	
T/L MATERIALS	1,822,300.00
LAB CHEMICALS & EQUIPMENT	445,062.00
INTERNAL EXAMS	156,400.00
	2,423,762.00

NG'IYA GIRLS HIGH SCHOOL
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For the year ended 30th June 2024

ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER

Asset Class	Date Purchased	Location	Historical cost b/f Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f Kshs
Land	Historical purchase	Ng'iya Girls	65,000,000.00	-	-	65,000,000.00
Buildings and Structures	2022	Ng'iya Girls	423,768,000.00	11,833,695.00	-	435,601,695.00
Office quipment, furniture and fittings	2022	Ng'iya Girls	33,178,225.00	-	-	33,178,225.00
ICT equipment and other ICT assets	2022	Ng'iya Girls	7,862,700.00	-	-	7,862,700.00
Electrical & Electronic equipment	2022	Ng'iya Girls	1,887,750.00	-	-	1,887,750.00
Kitchenware	2022	Ng'iya Girls	3,543,450.00	-	-	3,543,450.00
Laboratory Equipment	2022	Ng'iya Girls	240,300.00	-	-	240,300.00
Mechanical Equipment	2022	Ng'iya Girls	218,250.00	-	-	218,250.00
Tools and apparatus	Historical purchase	Ng'iya Girls	1,250,000.00	-	-	1,250,000.00
Other machinery and equipment						
School Van (Toyota Hilux)KAV 293E	2006	Ng'iya Girls	3,587,000.00	-	-	3,587,000.00
School Bus (Isuzu) KAA 137P	1990	Ng'iya Girls	5,800,000.00	-	-	5,800,000.00
School Bus (Isuzu) KBG 393C	2009	Ng'iya Girls	8,850,000.00	-	-	8,850,000.00
Pick-Up (Peugeot) KAA 027P	1990	Ng'iya Girls	2,750,000.00	-	-	2,750,000.00
Poshomill (Electric)	2018	Ng'iya Girls	175,000.00	-	-	175,000.00
Generator -(Automatic)	2012	Ng'iya Girls	2,000,000.00	-	-	2,000,000.00
CCTV	2016	Ng'iya Girls	4,000,000.00	-	-	4,000,000.00
Green Energy LPG (Gas Systems)	2015	Ng'iya Girls	2,785,000.00	-	-	2,785,000.00
Heritage and cultural assets						
Intangible assets - software	2019	Ng'iya Girls	550,000.00	-	-	550,000.00
Total			567,445,675.00	11,833,695.00	-	579,279,370.00

NG'IYA GIRLS HIGH SCHOOL
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For the year ended 30th June 2024

ANNEX 3 - SUMMARY OF FEE ARREARS

Ref	Vote Head	Total
1	Boarding Equipment & Stores	8,222,990.00
2	Personal Emoluments	2,452,808.00
3	Local Travelling & Transport	2,033,916.00
4	Electricity, Water & Conservancy	526,461.00
5	Administration Costs	1,158,748.00
6	Repair Maintenance & Improvements	956,331.00
7	Activity	777,181.00
8	BOM Teachers	1,786,055.00
9	PTA	637,356.00
10	Refund Uniform	3,725,156.00
11	Refund 2	86,666.00
	Total	22,363,668.00

ANNEX 3 - SUMMARY OF PREPAYMENTS

Ref	Vote Head	Total
1	Form One	8,547,350.00
2	Form Two	6,300,414.00
3	Form Three	5,408,154.00
	Total	20,255,918.00

ANNEX 3 - RENT ARREARS

Ref	Vote Head	Total
1	Stephene Nyalwal	64,000.00
2	Yvone Gumaiya	57,000.00
3	Dan Awuonda	126,700.00
4	Barnabas Onyango	164,000.00
5	Josephine Kimeli	38,000.00
6	George Matuli	97,000.00
7	Jane Odhiambo	50,000.00
8	Faiza Otieno	71,000.00
9	Emily Oginga	1,000.00
10	Fredrick Odongo	45,000.00
11	Dotea Oyieke	25,000.00
12	Aninah Ndzovu	51,000.00
13	Willy Wonze	42,000.00
14	Erick Omune	25,000.00
15	Margaret Obat	4,000.00
16	Brenda Oyugi	11,830.00
	Total	872,530.00

**NG'IYA GIRLS HIGH SCHOOL
TRIAL BALANCE AS AT 30TH JUNE 2024**

TUITION ACCOUNT		CB TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TB	
VOTE HEAD	F/N.	DR	CR	DR	CR	DR	CR
OPENING BALANCE - BANK	CB01	-	30,916.38			-	30,916.38
BANK CHARGES	1	470.00	-	-	-	470.00	-
REFERENCE/LIBRARY MAT	2	38,630.00	-	-	-	38,630.00	-
BOARDING IN TUITION A/C	3	10,250.00	2,133,327.00	-	-	10,250.00	2,133,327.00
EXERCISE BOOKS	4	80,000.00	1,010,342.40	-	-	80,000.00	1,010,342.40
INTERNAL EXAMS	5	891,340.00	-	-	-	891,340.00	-
LABORATORY EQUIPMENT	6	1,758,410.00	-	-	-	1,758,410.00	-
SUNDRY CREDITORS	7	2,200,000.00	-	-	-	2,200,000.00	-
TEACHING AND LEARNING	8	988,487.00	4,094,685.60	-	-	988,487.00	4,094,685.60
SUNDRY CREDITORS 2024	9	-	-	-	-	-	-
CLOSING BAL. BANK	CB12	1,301,684.38	-	-	-	1,301,684.38	-
		7,269,271.38	7,269,271.38	-	-	7,269,271.38	7,269,271.38

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS.

Balance as per bank statement 1,301,684.38

Balance as per Bank Statement **1,301,684.38**

PREPARED BY: NAME OF BURSAR Selt O. Omondi

SIGN [Signature] DATE 12/07/2025

APPROVED BY: NAME OF PRINCIPAL Hellen Juma

SIGN [Signature] DATE 12/07/2025



**NG'IYA GIRLS HIGH SCHOOL
OPERATION ACCOUNT TRIAL BALANCE
AS AT 30/06/2024**

VOTE HEAD	F/N.	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
		DR	CR	DR	CR	DR	CR
OPENING BALANCE BANK	1		2,856,332.46			-	2,856,332.46
ACTIVITY	2	735,430.00	1,647,577.38			735,430.00	1,647,577.38
ADMIN COSTS	3	302,572.50	3,621,000.00			302,572.50	3,621,000.00
BANK CHARGES	4	242.00				242.00	-
BOARDING IN OPERATION	5	10,342,307.90	358,140.00			10,342,307.90	358,140.00
CBC CLASSROOM	6	748,809.00				748,809.00	-
DEVELOPMENT IN OPERATION A/C	7	305,244.00				305,244.00	-
E.W&C	8	1,085,100.00	3,688,204.02			1,085,100.00	3,688,204.02
INFRASTRUCTURE IN OP. A/C	9	3,984,000.00				3,984,000.00	-
MAINTENANCE & IMOROVEMENT	10		8,065,800.00			-	8,065,800.00
MEDICAL MOEST	11		1,494,000.00			-	1,494,000.00
MEDICAL AND INSURANCE	12		169,650.00				169,650.00
PERSONAL EMOLUMEMTS	13	4,593,944.35	6,061,441.25			4,593,944.35	6,061,441.25
SUNDRY CREDITORS	14	322,150.00				322,150.00	-
CLOSING BAL BANK	CB12	5,542,345.36				5,542,345.36	-
		27,962,145.11	27,962,145.11			27,962,145.11	27,962,145.11

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS.

Balance as per bank statement **5,542,345.36**

Balance as per cash book **5,542,345.36**

PREPARED BY: NAME OF BURSAR Seth O. Omwono

SIGN [Signature] DATE 12/07/2024

APPROVED BY: NAME OF PRINCIPAL Hellen Juma

SIGN [Signature] DATE 12/07/2024



**NG'YA GIRLS HIGH SCHOOL
BOARDING & SCHOOL FUND ACCOUNT TRIAL BALANCE
AS AT 30/06/2024**

VOTE HEADS	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
	DR	CR	DR	CR	DR	CR
OPENING BANK BALANCE		2,052,919.77	-	-	-	2,052,919.77
OPENING CASH BALANCE		11,661.54	-	-	-	11,661.54
ACTIVITY	2,500,800.00	1,463,377.00	-	-	2,500,800.00	1,463,377.00
ADMINISTRATION COSTS	15,424,877.73	6,734,089.00	-	-	15,424,877.73	6,734,089.00
ARREARS	-	4,321,792.80	-	-	-	4,321,792.80
BANK CHARGES	13,682.00	-	-	-	13,682.00	-
BOARDING FEES	77,116,077.00	67,708,447.06	-	-	77,116,077.00	67,708,447.06
BOM TEACHERS	4,392,864.00	8,208,070.00	-	-	4,392,864.00	8,208,070.00
BREAKAGES AND LOSSES	-	147,155.00	-	-	-	147,155.00
BURSARY	8,641,066.00	8,641,066.00	-	-	8,641,066.00	8,641,066.00
DEVELOPMENT IN BOARDING A/C	4,378,607.00	913,070.00	-	-	4,378,607.00	913,070.00
E.W.&C	7,872,840.00	5,556,884.00	-	-	7,872,840.00	5,556,884.00
HOUSE RENT	545,400.00	76,400.00	-	-	545,400.00	76,400.00
INFRASTRUCTURE IN BOARDING	26,670.00	-	-	-	26,670.00	-
KCB LOAN	1,538,836.65	-	-	-	1,538,836.65	-
KUDHEIHA WORKERS UNION	44,400.00	44,400.00	-	-	44,400.00	44,400.00
LABORATORY EQUIPMENT	-	9,528.00	-	-	-	9,528.00
LOST TEXT BOOKS	-	65,801.00	-	-	-	65,801.00
L.T.&T.	7,858,582.00	10,197,132.13	-	-	7,858,582.00	10,197,132.13
MWALIMU NATIONAL SACCO	28,758.00	28,758.00	-	-	28,758.00	28,758.00
N.H.I.F	706,000.00	706,000.00	-	-	706,000.00	706,000.00
N.S.S.F	2,881,749.00	2,881,749.00	-	-	2,881,749.00	2,881,749.00
OPERATION A/C IN BOARDING	358,140.00	10,342,307.90	-	-	358,140.00	10,342,307.90
PAYE	258,799.00	258,799.00	-	-	258,799.00	258,799.00
PERSONAL EMOLUMENTS	13,576,082.70	11,789,386.00	-	-	13,576,082.70	11,789,386.00
PREPAID FEES	26,554,754.02	42,891,097.35	-	-	26,554,754.02	42,891,097.35
PREVIOUS ARREARS	-	13,050.00	-	-	-	13,050.00
PTA DEV FUND	-	8,847,452.87	-	-	-	8,847,452.87
R.M.I.	3,678,500.00	5,348,536.00	-	-	3,678,500.00	5,348,536.00
R/D CHEQUES	186,600.00	24,384.00	-	-	186,600.00	24,384.00
REFUND 2	13,202,241.00	7,969,536.00	-	-	13,202,241.00	7,969,536.00
REFUND UNIFORM & OTHER ITEMS		52,814.00	-	-	-	52,814.00
STAFF ADVANCE	55,000.00	45,000.00	-	-	55,000.00	45,000.00
STAFF WELFARE	5,091,680.00	5,091,680.00	-	-	5,091,680.00	5,091,680.00
SUNDRY CREDITORS	10,997,276.00		-	-	10,997,276.00	-
TUITION A/C IN BOARDING A/C	2,133,327.00	10,250.00	-	-	2,133,327.00	10,250.00
01129255494400	170,794.87	-	-	-		-
0970263358804	1,718,836.65	-	-	-	2,379,577.47	-
1147159149	489,945.95	-	-	-		-
CASH	9,406.85	-	-	-	9,406.85	-
	212,452,593.42	212,452,593.42	-	-	212,452,593.42	212,452,593.42

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS.

Balance as per bank statement **2,379,577.47**

Balance as per cash book **2,379,577.47**

PREPARED BY: NAME OF BURSAR *Sally O. Omworo*

SIGN *[Signature]* DATE *12/06/2025*

APPROVED BY: NAME OF PRINCIPAL *Hellen Juma*

SIGN *[Signature]* DATE *12/05/2025*



**NG'IYA GIRLS HIGH SCHOOL
INFRASTRUCTURE ACCOUNT TRIAL BALANCE
AS AT 30/06/2024**

VOTE HEADS	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TRIAL BALANCE	
	DR	CR	DR	CR	DR	CR
OPENING BANK BALANCE		2,077,034.00			-	2,077,034.00
BOARDING IN INFRASTRUCTURE A/C		26,670.00			-	26,670.00
INFRASTRUCTURE	3,717,588.00				3,717,588.00	-
OPERATION IN INFRASTRUCTURE		3,984,000.00			-	3,984,000.00
CLOSING BANK BALANCE	2,370,116.00				2,370,116.00	-
					-	-
	6,087,704.00	6,087,704.00			6,087,704.00	6,087,704.00

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

	KSHS.	KSHS.
Balance as per bank statement		3,320,116.00
Less : Unpresented Cheque	Chq No. 088	950,000.00
Balance as per cash book		2,370,116.00

PREPARED BY: NAME OF BURSAR Selt O. Amoo

SIGN [Signature] DATE 12/07/2025

APPROVED BY: NAME OF PRINCIPAL Hellen Inora

SIGN [Signature] DATE 12/07/2025



**NG'IYA GIRLS HIGH SCHOOL
DEVELOPMENT ACCOUNT
AS AT 30/06/2024**

VOTE HEADS	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
	DR	CR	DR	CR	DR	CR
OPENING BALANCES BANK		186,253.79			-	186,253.79
BAKERY	4,253,812.00	967,635.00			4,253,812.00	967,635.00
BANK CHARGES	595.00				595.00	-
BOARDING IN DEV A/C	913,070.00	4,378,607.00			913,070.00	4,378,607.00
FARM	1,065,446.00				1,065,446.00	-
OPERATION IN DEVELOPMENT A/C		305,244.00			-	305,244.00
SEMINARS / WORKSHOPS	923,390.00	1,441,026.00			923,390.00	1,441,026.00
TENDER		16,000.00			-	16,000.00
CLOSSING BALANCES BANK	138,452.79				138,452.79	-
	7,294,765.79	7,294,765.79			7,294,765.79	7,294,765.79

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

KSHS.

Balance as per bank statement

138,452.79

Balance as per cash book

138,452.79

PREPARED BY: NAME OF BURSAR *Selt O. Omwari*

SIGN *[Signature]* DATE *12/05/2025*

APPROVED BY: NAME OF PRINCIPAL *Hellen Jims*

SIGN *[Signature]* DATE *12/05/2025*



**NG'IYA GIRLS HIGH SCHOOL
NG_CDF ACCOUNT
AS AT 30/06/2024**

VOTE HEADS	CASH BOOK TB		ADJUSTMENTS		ADJUSTED TB	
	DR	CR	DR	CR	DR	CR
OPENING BANK BALANCE		-			-	-
CDF A/c	-	365,017.75	-	-	-	365,017.75
CLOSING BANK BALANCE	365,017.75	-	-	-	365,017.75	-
	365,017.75	365,017.75	-	-	365,017.75	365,017.75

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

	KSHS.	KSHS.
Balance as per bank statement		365,017.75
Balance as per cash book		365,017.75

PREPARED BY: NAME OF BURSAR Selt O. Omwar

SIGN [Signature] DATE 12/05/2025

APPROVED BY: NAME OF PRINCIPAL Hellen Inna

SIGN [Signature] DATE 12/05/2025



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Handwritten text, possibly a signature or name, oriented vertically.

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