

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 29 JUL 2025

DAY.

Tuesday

TABLED
BY:

Hon Owen Kariuki MP
Deputy leader of Majority Party

CLERK-AT
THE TABLE:

Ashibuka

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

SIRONGA GIRLS HIGH SCHOOL

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

NYAMIRA COUNTY

Revised 30th June 2024.



SIRONGA GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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	

2. Key School Information and Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 28/11/2016 under registration number 046/p/3000/638 and is currently categorized as a *National* public school established, owned or operated by the Government.

The school is a boarding school and had 3,806 number of students as at 30th June 2024. It has 09 streams and 123 teachers of which 38 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. William Ongaga	Chairman	2022
2	Jane Nyakerario	Secretary - Principal	2022
3	Wilkister Nyanumba	Member	2022
4	Dr. Everline Njurai	Member	2022
5	Kennedy Steve Oboso	Member	2022
6	Rhoda Auni	Member	2022
7	Stephen Otundo	Member	2022
8	David Ogao	Member – Rep CEB	2022
9	Evans Matuga	Member Rep Teachers	2022
10	Prof. Mary Getui Dr. William Ongaga Pricilah Motonya	3 Members - Sponsor	2022
11	Linda Osano	Member - Community	2022
12	Tom Ogoti	Member Special Needs	2022
13	Prof. Mercella Mwaka	Member	2022
13		Rep Students	2022

The functions of the School Board of Management are to:

- 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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. William Ongaga Jane Nyakerario Vitalis Memba Pricilah Motonya Kennedy Steve Oboso	Chairman Secretary Member Member Member	6/6 6/6 6/6 6/6 6/6
2	Audit Committee	Prof. Mary Getui David Ogao Jane Nyakerario Dr. William Ongaga Prof. Mercilla Mwaka Wilkister Nyanumba	Chair Member Member Member Member Member	1/1 1/1 1/1 1/1 1/1 1/1
3	Finance, procurement and general purposes Committee	Tom Ogoti Jane Nyakerario Dr. William Ongaga David Ogao Vitalis Memba	Chairman Member Member Member Member	2/2 2/2 2/2 2/2 2/2
4	Academic Committee	Prof. Mary Getui Jane Nyakerario Dr. William Ongaga Dr. Eweline Njurai David Oroko	Chairperson Member Member Member Member	3/3 3/3 3/3 3/3 3/3

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		Guantai Harun	Member	3/3
5	Development Committee	Stephen Otundo Jane Nyakerario Kennedy Steve Oboso Pricilah Motonya Dr. William Ongaga Anderson Kiruja Public works Officer Vitalis Memba Guantai Harun Robert Obiri	Chairman Member Member Member Member Member Member Member Member Member	2/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2
6	Discipline and welfare Committee	Dr. Rhoda Auni Jane Nyakerario Dr. William Ongaga Wilkister Nyanumba Pricilah Motonya	Chairperson Member Member Member Member	2/2 2/2 2/2 2/2 2/2
7	Adhoc Committee (if any during the year)			

(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	Identification
1	Principal	Jane Nyakerario	353128
2	Deputy Principal -1	Joyce L Amaheno	376932
3	Deputy Principa- 2	Harun Guantai	403102
4	School Bursar	Robert Obiri	11037285

(e) Schools contacts

Post Office Box: 453-40500. Nyamira
 Telephone: 0726687461
 Website: www.siongagirls.ac.ke
 Facebook: N/A
 Twitter: N/A

(f) School Bankers

The school has 05 bank accounts operational.

1. Name of Bank: Equity bank
Branch: Nyamira
Account Number: 0520298302045 Operation

2. Name of Bank: Kenya Commercial bank (KCB)
Branch: Nyamira
Account Number: 0520298307359 Tuition

3. Name of Bank: Kenya Commercial bank (KCB)
Branch: Nyamira
Account Number: 1107016614 School fund

4. Name of Bank: Equity bank
Branch: Nyamira
Account Number: 0520294689379 School fund

5. Name of Bank: Equity bank
Branch: Nyamira
Account Number: 0520262902305 Infrastructure

(g) Independent Auditors

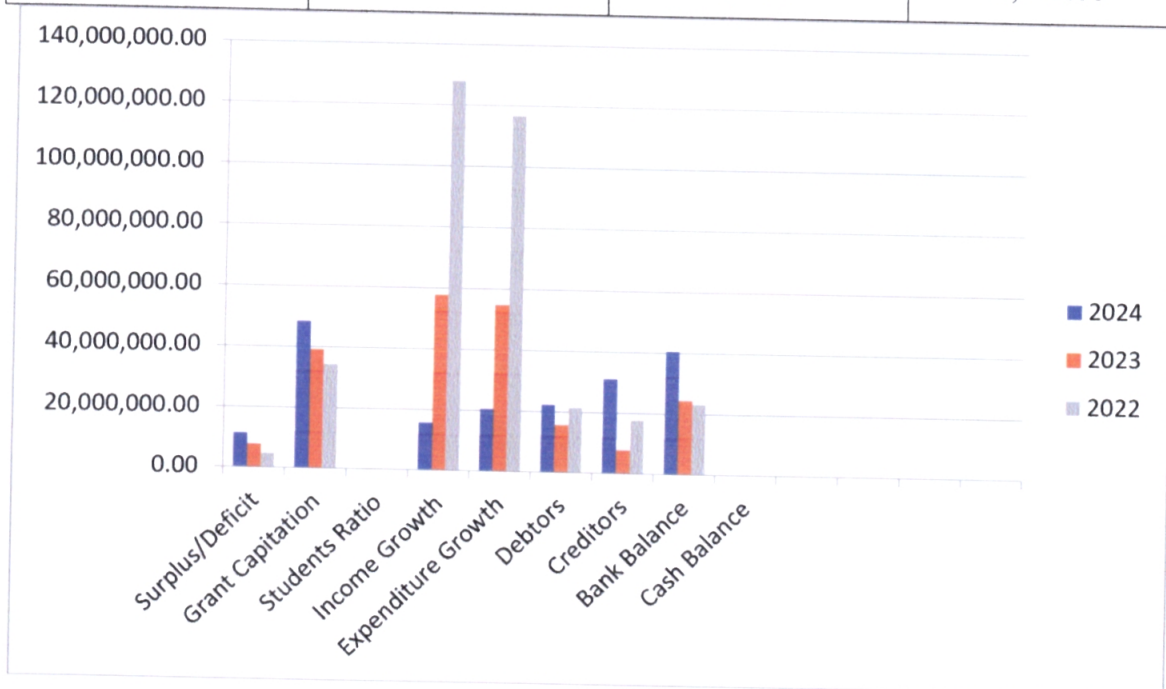
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

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:

Year	2024	2023	2022
Surplus/Deficit	11,310,535.00	7,661,799.00	4,768,207.00
Grant Capitation	48,407,185.00	39,163,856.00	34,382,640.00
Students Ratio	1: 13,831.00	1:11,190.00	1:12,064.00
Income Growth	15,626,913.00	57,661,845.00	127,975,579.00
Expenditure Growth	20,585,532.00	54,768,253.00	116,647,617.00
Debtors	22,262,648.00	15,690,000.00	21,508,453.00
Creditors	31,204,493.00	7,645,124.00	17,705,867.00
Bank Balance	40,482,556.00	24,348,052.00	23,337,279.00
Cash Balance	-	5,640.00	34,975.00



b) Teacher Student ratio: 1.34

c) Mean score in the 2023 KCSE: 8.0132

Year	2023	2022	2021
Mean	8,0132	8,76	8.23
University Entry	457	451	312

d) Number of Candidates in the 2022KCSE:314

<i>Year</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>
<i>Mean</i>	<i>517</i>	<i>459</i>	<i>359</i>

e) Capacity of the school:

<i>Facility</i>	<i>Laboratory 6</i>	<i>Dining hall</i>	<i>Computer lab</i>	<i>Toilets 60</i>	<i>Water points 50</i>
		<i>1</i>	<i>1</i>		
<i>1`Girls=3500</i>	<i>583</i>	<i>1</i>	<i>300</i>	<i>58</i>	<i>70</i>
<i>Comment</i>	<i>Inadequate</i>	<i>Inadequate</i>	<i>Inadequate</i>	<i>Inadequate</i>	<i>Adequate</i>

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- f) Development projects carried out by the school:**
(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2024.Morden Hall	MOE/Parents	Slab stage	110,000.00	4,700,000.00	2027
2023/2024 Construction of Storey Hostel	PA	74%	66,000,000.00	48,840,000.00	2025 Dec
2023.Completion Of classrooms	MOE/Parents	100%	35,000,000.00	11,689,300.00	2023
2022.Construction of 16 classrooms	MOE/Parents	65%	35,000,000.00	23,732,194.00	2023



.....
School Principal

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



.....
Name: Dr. William Ongaga

Designation: Chairman, School Board of Management

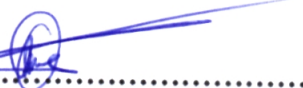
Date:



.....
Name: Jane Nyakerario

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: Robert Obiri

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON SIRONGA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - NYAMIRA 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 Sironga Girls High School-Nyamira County set out on pages 1 to 21, which comprise 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 Sironga 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. Unsupported Government Grants for Tuition Receipts

The statement of receipts and payments reflects Government grants for tuition receipts amounting to Kshs.8,145,611 in respect of reference materials as disclosed in Note 1 to the financial statements. Review of records revealed that five thousand one hundred and ninety-six (5,196) text books were received from the Ministry of Education in the year under review. However, invoices in support of the value of the books were not provided for audit review.

In the circumstance, accuracy and completeness of Government grants for tuition receipts amounting to Kshs.8,145,611 could not be confirmed.

2. Unsupported Tuition Payments

The statement of receipts and payments reflects tuition payments amounting to Kshs.9,737,088 as further disclosed in Note 6 to the financial statements. However, the amount includes payments amounting to Kshs.2,321,000 which were not supported by local purchase orders (LPOs), invoices, delivery notes, inspection and acceptance reports.

Further, Management explained that the amount relates to sundry creditors who have not been paid but had provided services. This is contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework which require reporting of cash-based transactions only.

In the circumstances, the accuracy, completeness and propriety of tuition payments amounting to Kshs.2,321,000 could not be confirmed.

3. Inaccuracy of Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments amounting to Kshs.180,813,642 as disclosed in Note 9 to the financial statements. However, the amount differs with supporting schedules for payments totalling Kshs.180,382,126 resulting to unexplained variance of Kshs.431,517.

Further, the amount includes payments in respect of foodstuffs amounting to Kshs.76,700,040. However, the payments were not supported by local purchase orders (LPOs), invoices, delivery notes, and inspection and acceptance reports.

In addition, the amount includes activity payments amounting to Kshs.5,926,750. Review of records revealed that the activity payments include Kshs.1,374,000 transferred to Kenya Secondary School Heads Association, a private entity. However, the money has not been accounted for.

In the circumstances, the accuracy, completeness and propriety of boarding and school fund amounting to Kshs.180,813,642 could not be confirmed.

4. Failure to Maintain Separate Cashbooks

The statement of assets and liabilities reflects bank balances totalling Kshs.40,482,556. The amount includes school fund account bank balances totalling Kshs.11,295,453 and Kshs.4,873,909, respectively, as disclosed in Note 10 to the financial statements totalling Kshs.16,169,362. However, only one cash book for both bank accounts was maintained contrary to Ministry of Education circular MOE.HQS/3/10/18(112) on Guidelines on Implementation of Free Day Secondary Education of 15 November on operational procedures for school bank accounts which requires each bank account to have a separate cash book.

In the circumstance, the accuracy and completeness of the bank balances totalling Kshs.16,169,362 could not be confirmed.

5. Inaccuracy of Trade Receivables

The statement of assets and liabilities reflects accounts receivables totalling Kshs.105,484,821 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, the amount differs with supporting schedule of Kshs.46,754,864 resulting in unexplained variance of Kshs.57,642,945.

Further, the amount includes fee arrears totalling Kshs.83,222,173 which have remained outstanding for more than two years as disclosed in Note 13b of the financial statements. Management has not made any efforts to recover the receivables.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables totalling Kshs.105,484,821 could not be confirmed.

6. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables totalling Kshs.32,046,974. The amount includes trade creditors totalling Kshs.31,333,597 as disclosed in Note 14 to the financial statements. However, the trade creditors amount was not supported by local purchase orders (LPOs), invoices, delivery notes, and inspection and acceptance reports.

Further, the amount includes prepaid fees totalling Kshs.197,377. However, review of records revealed prepaid fees totalling Kshs.1,377,870 resulting in unexplained variance Kshs.1,180,493.

In addition, the amount includes unpaid salaries and statutory deductions totalling Kshs.516,000. However, schedule and payroll by products in support of the unpaid salaries and statutory deductions were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts payables totalling Kshs.32,046,974 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflect the final receipts budget and actual on comparable basis amounting Kshs.287,367,630 and Kshs.223,972,502, respectively, resulting in underfunding of Kshs.63,395,128, or twenty two percent (22%) of the budget. Similarly, the statement reflects the final expenditure budget and actual expenditure on a comparable basis of Kshs.287,367,630 and Kshs.204,755,831, respectively, resulting in under-absorption of Kshs.82,611,799 or twenty nine percent (29%) of the budget.

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

My opinion is not modified in respect of this matter

Key Audit Matters

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

Other Matter

Accuracy of Student Enrollment Records

Review of student enrolment records revealed discrepancies between the National Education Management Information System (NEMIS) and School's students' enrolment records as shown below:

Details	Capitation Per Student	Number of Students Per NEMIS	Number of students as Per Register	Variance	Underfunding (Kshs)
Form 1	22,178	911	958	47	1,042,353
Form 2	22,178	828	891	63	1,397,197
Form 3	22,178	1,057	1,121	64	1,419,375
Form 4	22,178	N/A	862	N/A	N/A
Total					3,858,925

In addition, the form four students' data was not provided for audit review.

In the circumstance, the school received underfunding of capitation grants by Kshs.3,858,925 and may not have achieved all its planned activities for the year.

Other Information

Management is responsible for the Other Information set out on page iii to x which comprise of Key School Information and Management, Summary Report of Performance of the School, and Statement of School Management Responsibility.

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 no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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. Stalled Construction of Modern Hall

The statement of receipts and payments reflects infrastructure payments amounting to Kshs.4,700,700 in respect of the construction of a modern hall as disclosed in Note 8 to the financial statements. The construction commenced in December 2021 as a continuous development project with an overall estimated cost of Kshs.80,180,602. The first phase of the project was awarded on 11 November, 2021 at a cost of Kshs.10,060,400 with expected completion date of June 2022.

Phase I works were to include a mezzanine floor inclusive of offices with collapsible walls convertible to tuition sections. The School also received Kshs.5 million allocations from the Ministry of Education for Phase II of the project out of which Kshs.4,700,000 was utilized for the purchase of building materials. However, physical verification conducted on 2 May, 2025 established that the project remains at the slab stage with no ongoing construction activity since June 2022. The contractor was not on the site, and no recent progress reports or timelines for project resumption were provided for audit review.

In the circumstances, value for money has not been achieved.

2. Irregular procurement in Construction of Hostel

The statement of receipt and payments reflects boarding and school fund amounting Kshs.180,813,642. The amount includes development expenditure of Kshs.39,461,583 as disclosed in Note 9 to the financial statements. Hostel with a capacity of eight hundred (800) students was constructed on labour-based contract at a cost Kshs.14,663,212. However, building materials were procured from suppliers not in the list of prequalified suppliers.

In addition, the inspection and acceptance committee report in support of the materials supplied was not provided for audit review. Further, the head of procurement did not provide a professional opinion for the award of tender for the procurement of construction materials contrary to Section 84(2) of the Public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function of a procuring entity shall, alongside the report to the evaluation committee, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.

Acceptance of offer letters from the suppliers were also not provided for audit review and the contractors did not sign contracts with the school contrary to Section 135 (3) which requires that the written contract shall be entered into within the period specified in the notification.

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

The audit was conducted in accordance with ISSAI 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 effects of the matter 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

Weaknesses in Imprest management

The statement of receipts and payments reflects boarding and school fund payments amounting to Kshs.180,813,642. The includes local transport and travelling amounting to Kshs.10,561,251 as disclosed in Note 9 to the financial statements. Review of records revealed that there was no formal application of imprest through imprest warrants, and the surrender for imprest issued was not done. An imprest register was also not maintained.

In the circumstances, the effectiveness of internal controls on imprest management could not be confirmed.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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.

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

Auditor-General's Responsibilities for the Audit

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

4 July, 2025

SIRONGA 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 Head	Note	2023-2024	2022-2023
		kshs	Kshs
Receipts			
Government grants for tuition	1	8,145,611.00	7,172,433.00
Government grants for operations	2	40,261,574.00	31,991,423.00
Government Grants for infrastructure	3	12,025,729.00	12,673,000.00
School fund income- parents' contributions	4	186,953,915.00	171,315,704.00
Miscellaneous incomes	5		
Total Receipts		247,386,829.00	223,152,561.00
Payments			
Tuition	6	9,737,088.00	9,567,571.00
Operations	7	40,824,864.00	26,460,456.00
Infrastructure	8	4,700,700.00	9,439,880.00
Boarding and school fund	9	180,813,642.00	170,022,455.00
Total Payments		236,076,294.00	215,490,762.00
Surplus/Deficit		11,310,535.00	7,661,799.00

The school financial statements were approved on 30TH June 2024 and signed by:



Name: Dr. William Ongaga
Chair BOM

Date:



Name: Jane Nyakerario
School Principal/ Secretary to BOM

Date:



Name: Robert Obiri
Bursar/ Finance Officer


Date:

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

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	40,482,556.00	24,348,052.00
Cash balances	11	-	5,640.00
Short term investments	12		
Total cash and cash equivalent		<u>40,482,556.00</u>	<u>24,353,692.00</u>
Account's receivables	13	105,484,821.00	101,154,816.00
Total financial assets		145,967,377.00	125,508,508.00
Financial liabilities			
Accounts payables	14	32,046,974.00	22,898,640.00
Net financial assets		113,920,403.00	102,609,868.00
Represented by			
Accumulated fund b/fwd	15	102,609,868.00	94,948,069.00
Surplus/deficit for the year		11,310,535.00	7,661,799.00
Net financial position		113,920,403.00	102,609,868.00

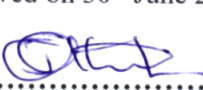
The school's financial statements were approved on 30th June 2024 and signed by:



Name: Dr. William Ongaga

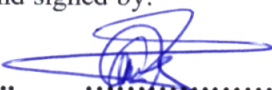
Chair BOM

Date:



Name: Jane Nyakerario
School Principal/ Secretary to
BOM

Date:



Name: Robert Obiri
Bursar/ Finance Officer

Date:

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

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		8,145,611.00	7,171,433.00
Government grants for operations		40,261,574.00	31,991,423.00
Government grants for infrastructure		12,025,729.00	12,673,000.00
School fund income- parents contributions/ fees		182,821,294.00	172,280,467.00
Other income			
Total receipts		243,254,208.00	224,117,324.00
Payments			
Cash outflows for tuition		7,742,708.00	9,567,971.00
Cash outflows for operations		40,824,864.00	26,460,456.00
Cash outflows Boarding/lunch and school fund payments		173,857,072.00	177,667,579.00
Total payments		222,424,644.00	213,696,006.00
Net cash inflow/outflow from operating activities		20,829,564.00	10,421,318.00
Cash flow from investing activities			
Acquisition of assets		(4,700,700.00)	(9,439,880.00)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(4,700,700.00)	(9,439,880.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		16,128,864.00	981,438.00
Cash and cash equivalent at beginning of the FY		24,353,692.00	23,372,254.00
Cash and cash equivalent at end of the FY		40,482,556.00	24,353,692.00

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

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

The school's financial statements were approved on 30th June 2024 and signed by:



.....
Name: Dr. William Ongaga

Chair BOM

Date:



.....
Name: Jane Nyakerario
School Principal/ Secretary to BOM

Date:



.....
Name: Robert Obiri

Bursar/ Finance Officer

Date:

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	9,400,500.00		9,400,500.00	8,145,611.00	87%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
Sub Total	9,400,500.00		9,400,500.00	8,145,611.00	87%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance	14,000,000.00		14,000,000.00	12,864,700.00	92%
Local Transport / Travelling					
Others {LTT,EWC,ADM, & PE }	36,278,130.00		36,278,130.00	21,338,045.00	59%
Medical	7,000,000.00		7,000,000.00	2,644,425.00	38% ⁰
Administration Costs					
Activity	5,250,000.00		5,250,000.00	2,626,364.00	50% ⁰
Gratuity					
Sub Total	62,528,130.00		62,528,130.00	39,473,534.00	63%

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	14,000,000.00		14,000,000.00	7,025,729.00	50%
M&I parents' contribution	7,000,000.00		7,000,000.00	5,000,000.00	71%
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance	7,000,000.00		7,000,000.00	8,301,366.00	119%
Local Transport / Travelling	5,673,500.00		5,673,500.00	3,996,032.00	70%
Electricity And Water	22,057,000.00		22,057,000.00	13,932,772.00	63%
Medical					
Administration Costs	12,306,000.00		12,306,000.00	8,718,611.00	71%
Activity	2,793,000.00		2,793,000.00	1,884,017.00	67%
Development	35,000,000.00		35,000,000.00	24,965,464.00	71%
Fee On Boarding Equipment and Stores	113,347,500.00		113,347,500.00	102,529,366.00	90%
5) Miscellenous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					
Income From Posho Mill					

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	287,367,670.00		287,367,630.00	223,972,502.00	78%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials	9,400,500.00		9,400,500.00	9,735,580.00	104%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements					
Local Transport / Travelling					

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy					
Medical					
Administration Costs					
Activity Expenses	5,250,000.00		5,250,000.00	975,000.00	19%
Gratuity					
Others {LTT,EWC,ADM &PE}	36,278,130.00		36,278,130.00	22,155,040.00	61%
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of Morden hall	14,000,000.00		14,000,000.00	4,700,700.00	34%
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	20,902,000.00		20,902,000.00	8,336,410.00	67%
Repairs, Maintenance and Improvements	10,360,000.00		10,360,000.00	13,411,400.00	129%
Local Transport / Travelling	5,673,500.00		5,673,500.00	10,561,251.00	121%
Electricity, Water and Conservancy	22,057,000.00		22,057,000.00	9,409,080.00	39%
Medical Expenses					

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	12,306,000.00		12,306,000.00	22,771,850.00	185%
Activity	2,793,000.00		2,793,000.00	5,926,750.00	212%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	113,347,500.00		113,347,500	72,529,207.00	64%
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
PA/Development	35,000,000.00		35,000,000.00	24,243,563.00	69%
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	287,367,670.00		287,367,630.00	204,755,831.00	71%

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

- i. All expenditure accounts having less than 90% underutilization are attributed by low level of activities carried out as per the outlined budget plan*
- ii. All expenditure accounts having more than 100% underutilization are attributed by rise of prices of commodities which was not as per the outlined budget plan.*

10. 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2024

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

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	8,145,611.00	7,172,433.00
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Chalks		
Total	8,145,611.00	7,172,433.00

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance	12,864,700.00	10,307,000.00
Local Transport / Travelling		
CBC	788,040.00	
Medical	2,644,425.00	512,000.00
Activity	2,626,364.00	1,451,537.00
Other Vote Heads	21,338,045.00	19,720,886.00
Total	40,261,574.00	31,991,423.00

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement/MOE	7,025,729.00	7,673,000.00
Transition infrastructure grants		5,000,000.00
M&I Parents contribution	5,000,000.00	
Economic stimulus grants		
Other (<i>specify</i>)(NGCDF and County govt.		
Total	12,025,729.00	12,673,000.00

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

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	19,383,294.00	10,388,189.00
Repairs and maintenance	8,301,366.00	3,363,979.00
Local transport / travelling	3,996,032.00	2,794,399.00
Electricity and water	13,837,772.00	10,662,222.00
Medical		
Administration costs	8,718,611.00	5,098,845.00
Activity	1,884,017.00	2,070,457.00
Fee on Boarding Equipment and stores	105,867,359.00	124,629,517.00
Maintenance And Improvement/Development	24,965,464.00	12,308,096.00
Bursary		
Total	186,953,915.00	171,315,704.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
Total		

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

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

Notes to the Financial Statements (continued)

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials	9,735,580.00	9,566,771.00
Laboratory Equipment		
Teaching / Learning Materials		
Exams And Assessment		
Chalks		
Bank Charges	1,508.00	1,200.00
Others (<i>specify</i>)		
Total	9,737,088.00	9,568,572.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments		9,392,318.00
Service Gratuity		
Administration Cost		11,107,404.00
Repairs And Maintenance & Improvements	4,853,945.00	
CBC	714,834.00	
Others {LTT,EWC,ADM &PE}	27,155,040.00	
Medical	92,526.00	51,232.00
Activity Expenses	975,000.00	214,300.00
Infrastructure	7,025,729.00	15,080,440.00
Bank charges	7,790.00	7,080.00
Total	40,824,864.00	26,460,456.00

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

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms		9,439,880.00.00
Construction of Morden hall	4,700,000.00	
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)bank charges	700.00	
Total	4,700,700.00	9,439,880.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	8,299,888.00	15,176,486.00
Service Gratuity		
Repairs And Maintenance & Improvements	2,626,700.00	12,329,804.00
Local Transport / Travelling	10,561,251.00	6,659,200.00
Electricity And Water	9,409,080.00	8,088,004.00
RMI/Development	39,461,583.00	
Administration Costs	22,771,850.00	36,961,304.00
Activity	5,926,750.00	8,379,760.00
Medical	56,500.00	
Transfer to infrastructure account	5,000,000.00	
Bank Charges		
Expenses On Income Generating Activities**		
Fee On Boarding Equipment and Stores	76,700,040.00	82,426,217.00
Bursary		1,186,280.00
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Bank charges		1,680.00
Transfer to Infrastructure		
Total	180,813,642.00	170,022,455.00

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

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among*

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0520298307359	2,392,751.00	1,324,647.00
Operations Account	Active	0520298302045	12,718,883.00	11,871,407.00
School Fund Account/Boarding	Active	1107016614	11,295,453.00	5,338,710.00
School fund account	Active	0520294689379	4,873,909.00	3,936,815.00
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account	Active	0520262902305	9,201,560.00	1,876,473.00
Total			40,482,556.00	24,348,052.00

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins		5,640.00
Total		5,640.00

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	105,484,821.00	101,154,816.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	105,484,821.00	101,154,816.00

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2024	% of the total	2023	% of the total
Less than 1 year	22,262,648.00	21%	15,690,000.00	16%
Between 1- 2 years	-	%	14,387,166.00	14%
Between 2-3 years	12,144,523.00	12%	13,703,051.00	13%
Over 3 years	71,077,650.00	67%	57,374,599.00	57%
Total (should tie to note 13 a)	105,484,821.00	100%	101,154,816.00	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	31,333,597.00	21,022,533.00
Prepaid Fees	197,377.00	1,876,107.00
Retention Monies		
Unpaid salaries and statutory deductions	516,000.00	
Caution money		
Other payables (<i>specify</i>)		
Total	32,046,974.00	22,898,640.00

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2024	% of the total	2023	% of the total
Less than 1 year	30,688,493.00	98%	7,645,124.00	33%
Between 1- 2 years	645,104.00	2%	2,425,618.00	11%
Between 2-3 years		%	1,515,840.00	7%
Over 3 years		%	11,322,058.00	49%
Total (should tie to note 14)	31,333,597.00	100%	22,898,640.00	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	24,348,052.00	23,337,279.00
Cash Balances	5,640.00	34,975.00
Short Term Investments		
Receivables	101,154,816.00	102,119,579.00
Payables	(22,898,640.00)	(30,543,765.00)
Total	102,609,868.00	94,948,069.00

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision	371,500.00	
Others (specify)		
Total	371,500.00	

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle			
Goats			
Trees	1000	450,000.00	400,000.00
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total	1000	450,000.00	400,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-20223
	Kshs	Kshs
Food stuffs	3,272,870.00	1,376,960.00
Lab consumables		
Farm produce		
Medication		
Construction Materials	1,151,650.00	
Others (specify)/Stationery	1,613,660.00	1,602,470.00
	6,038,180.00	2,979,430.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

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20 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 and Date
Principal

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
Masterpiece Investment	7,405,103.00	2023/2024		7,405,103.00		Once funds are available they will be paid
Starbirds Investment	1,780,000.00	2023/2024		1,780,000.00		
Bofflos Enterprises	6,994,060.00	2023/2024		6,994,060.00		
Evans Gechuki	470,300.00	2023/2024		470,300.00		
CharlesNyanumba	138,300.00	2023/2024		138,300.00		
1.						
2.						
Sub-Total				16,787,763.00		
Supply Of Goods						

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Centre Investment	1,257,200.00	2023/2024		1,257,200.00		
Mokale Agencies	1,124,500.00	2023/2024		1,124,500.00		
Erick Mokoro Ondieki	480,000.00	2023/2024		480,000.00		
Nyahenya Enterprises	3,551,700.00	2023/2024		3,551,700.00		
Catherine Obwoye	225,380.00	2023/2024		225,380.00		Once funds are Available they will be paid
Green Space	32,000.00	2023/2024		32,000.00		
Ben Lab Equipment	482,520.00	2023/2024		482,520.00		
Onserio Uniform centre	346,320.00	2023/2024		346,320.00		
Maggy Investment co. LTD	500,000.00	2023/2024		500,000.00		
Buktech Co LTD	300,000.00	2023/2024		300,000.00		
Sasa Sports Stores	34,800.00	2023/2024		34,800.00		
Nedarn Solutions	707,800.00	2023/2024		707,800.00		
Gucha Electricals Sales	38,500.00	2023/2024		38,500.00		
Evans Momanyi	275,000.00	2023/2024		275,000.00		
Mowa Engineering	155,000.00	2023/2024		155,000.00		
Yokhama Enterprises	404,000.00	2023/2024		404,000.00		
Rose Mogaka	300,000.00	2023/2024		300,000.00		
Florence G Mayuya	112,000.00	2023/2024		112,000.00		
Ogango Homes Investments	50,000.00	2023/2024		50,000.00		Once funds are Available they will be paid
Dennis Ontita	31,500.00	2023/2024		31,500.00		
Itumbe ICT	314,950.00	2023/2024		314,950.00		
Justus OgetoNyambane	432,000.00	2023/2024		432,000.00		
Dickson Nyachienga	620,000.00	2023/2024		620,000.00		
Sabina Mosota	574,000.00	2023/2024		574,000.00		
Fomo Tech Mult Agencies	400,000.00	2023/2024		400,000.00		
3.						
4.						
Sub-Total	13,529,230.00			13,529,230.00		
Supply Of Services						

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
5. Captain SecurityLTD	516,000.00	2023/2024		516,000.00		Once funds are Available they will be paid
6. Abigael Mwebi	371,500.00			371,500.00		Once funds are Available she will be paid
7.						
Sub-Total	887,500.00			887,500.00		
Grand Total	31,204,493.00			31,204,493.00		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	7,500,000.00			7,500,000.00
Buildings And Structures	145,181,836.00	32,354,963.00		177,536,799.00
Motor Vehicles	4,500,000.00		450,000.00 (depreciation 10%)	4,050,000.00
Office Equipment, Furniture And Fittings	1,605,000.00			1,605,000.00
Textbooks	625,000.00			625,000.00
ICT Equipment				
Tools And Apparatus	7,680,000.00			7,680,000.00
Other Machinery And Equipment	2,300,000.00			2,300,000.00
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	700,000.00			700,000.00
Total	170,091,836.00	32,354,963.00	450,000.00	201,996,799.00

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

FEES ARREARS FOR 2023/2024.

1. FORM ONE	4,532,120.00
2. FORM TWO	2,937,957.00
3. FORM THREE	5,035,313.00
4. FORM FOUR	<u>9,757,258.00</u>
	<u>22,262,648.00</u>