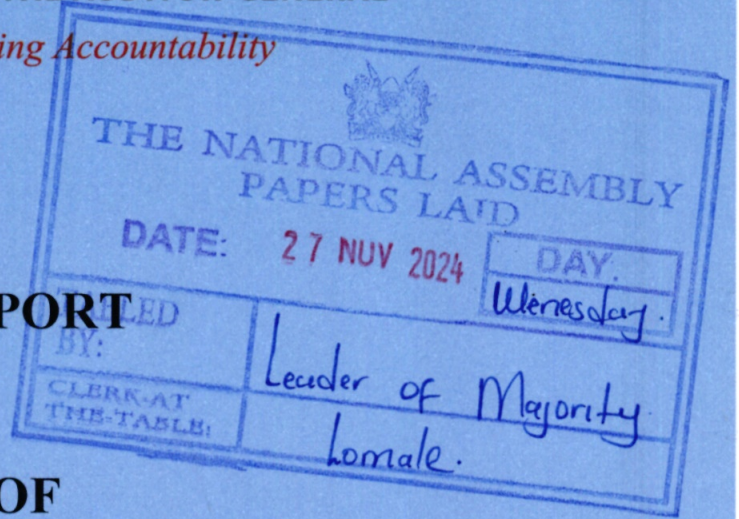
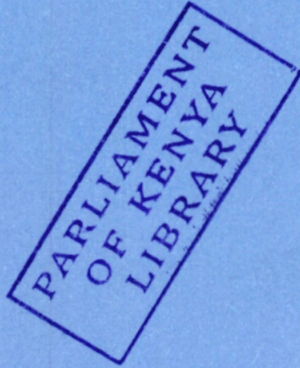


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

LIMURU GIRLS SECONDARY SCHOOL

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

KIAMBU COUNTY

OFFICE OF THE AUDITOR - GENERAL
EMBU MID P. O. Box 113 - 60100, EMBU
MINISTRY
22 AUG 2024
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RECEIVED



LIMURU GIRLS'SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

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**LIMURU GIRLS'SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the Year Ended 30th June 2022**

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school was registered in June 2021 under registration number 22S00300732 and is currently categorized as a *National* Public School established, owned or operated by the Government.

The school is a boarding school and had 1,918 numbers of students as at *30th June 2022*. It has 9 streams and 71 teachers of which 18 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	Prof. Kefah M. Njenga	Chairman	7th June 2019
2	Mrs. Teresa Mwangi	Secretary - Principal	5th October 2020
3	Naomi Wagereka	Member	7th June 2019
4	Nelson Nabutse	Member	7th June 2019
5	Shem O. Tai	Member	7th June 2021
6	Raymond Cheruiyot	Member	7th June 2019
7	Joseph Muhoro	Member	7th June 2019
8	Rebecca Murigu	Member – Rep CEB	7th June 2019
9	Jane Ndungu	Member Rep Teachers	7th June 2019
10	Pro. Kefah M. Njenga	Members - Sponsor	7th June 2019
11	Kenneth Waweru	Members - Sponsor	7th June 2019
12	Ven. Francis Thande	Members - Sponsor	7th June 2019
13	Ann Gachau	Member - Community	7th June 2019
14	Charity K. Kimathi	Member - Community	7th June 2019
15	Rev. Stephen Wainaina	Member - Community	7th June 2019
16	Qs Onesimus M. Gichuiri	Member Special Needs	7th June 2019
17	County Director of Education - Kiambu	Member	7th June 2019
18	Sub-County Director of Education - Limuru	Member	7th June 2019
19	Emmy Warige	Rep Students	7th June 2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The Function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupil's 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 paragraph 21 and 23 of the Basic Education Act, 2013.

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Prof. Kefah Njenga Ven. Francis Thande Mrs. Teresa Mwangi Mr. Shem O. Tai Mrs Anne Gachau	Chairman Secretary V/Chair Sponsor Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Finance, Procurement and General Purposes Committee	Qs Onesimus GichuirRev. Stephen Wainaina Shem O. Tai Mrs Naomi Wangereka Mrs Anne Gachau Prof. Kefah Njenga Mrs. Teresa Mwangi	Chairperson V/Chair Member Member Member Member Member	 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
3	Academic Standards, Quality and Environment Committee	Mr. Kenneth Waweru Mrs. Rebecca Murigu Shem O. Tai Prof. Kefah Njenga Mrs. Teresa Mwangi	Chairperson V/Chair Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
4	School Infrastructure Committee (SIC)	Qs. Onesimus Gichuiri Mrs. Teresa Mwangi Prof. Kehaf Njenga Mr. Shem O. Tai Ven Francis Thandi Sub. Director of Educ.	Chairman Secretary Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
5	Discipline and Welfare Committee	Mrs Winnie Njenga Mr. Raymond Cheruiyot Evelyne Okwero Mr. Nelson Nabutse Mr. Joseph Muhoro Prof. Kefah Njenga Mrs. Teresa Mwangi	Chairperson V/Chair Member Member Member Member Member	 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) School operation Management

For the financial year ended *30th June 2022* the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Teresa W. Mwangi	291533
2	Deputy Principal	Caroline W. Gatheru	334814
3	School Bursar	Moses G. Njenga	8550586 (ID)

(a) Schools contacts

Post Office Box: 340 – 00217 Limuru
Telephone: 0721966936/0734830753
E-mail: limurugirlsschool@yahoo.com
Website: www.limurugirlsschool.ac.ke

LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022

(b) School Bankers

The following school operated 8 numbers of bank and 2 Pay Bill accounts in the following banks:

- 1 Name of Bank : KCB Bank
Branch : Limuru
Account Number : 1107659744
Account Name : Limuru Girls' School Fund Account
- 2 Name of Bank : Kenya Commercial Bank
Branch : Limuru
Account Number : 1107659264
Account Name : Limuru Girls' School Tuition Account
- 3 Name of Bank : Kenya Commercial Bank
Branch : Limuru
Account Number : 1102064521
Account Name : Limuru Girls School Savings Account
- 4 Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690291735699
Account Name : Limuru Girls School Operations Account
- 5 Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690193449263
Account Name : Limuru Girls School Account For (GOK Infrastructure)
- 6 Name of Bank : Equity Bank
Branch : Limuru
Account Number : 0690292212123
Account Name : Limuru Girls Bursary/Canteen Account
- 7 Name of Bank : ABSA Bank
Branch : Limuru
Account Number : 2022101555
Account Name : Limuru Girls School Infrastructure Account
- 8 Name of Bank : K-Unity Savings & Credit Cooperative Society
Branch : Limuru
Account Number : 00510000008808
Account Name : Limuru Girls School Fund Farm Account
- 9 MPESA Pay Bill No : 522123 attached to KCB bank account: 1107659744
Account Name : Limuru Girls School Fund Account
- 10 MPESA Pay Bill No : 7642855 attached to ABSA bank account: 2022101555
Account Name : Limuru Girls School Infrastructure Account

(c) Independent Auditors

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

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

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

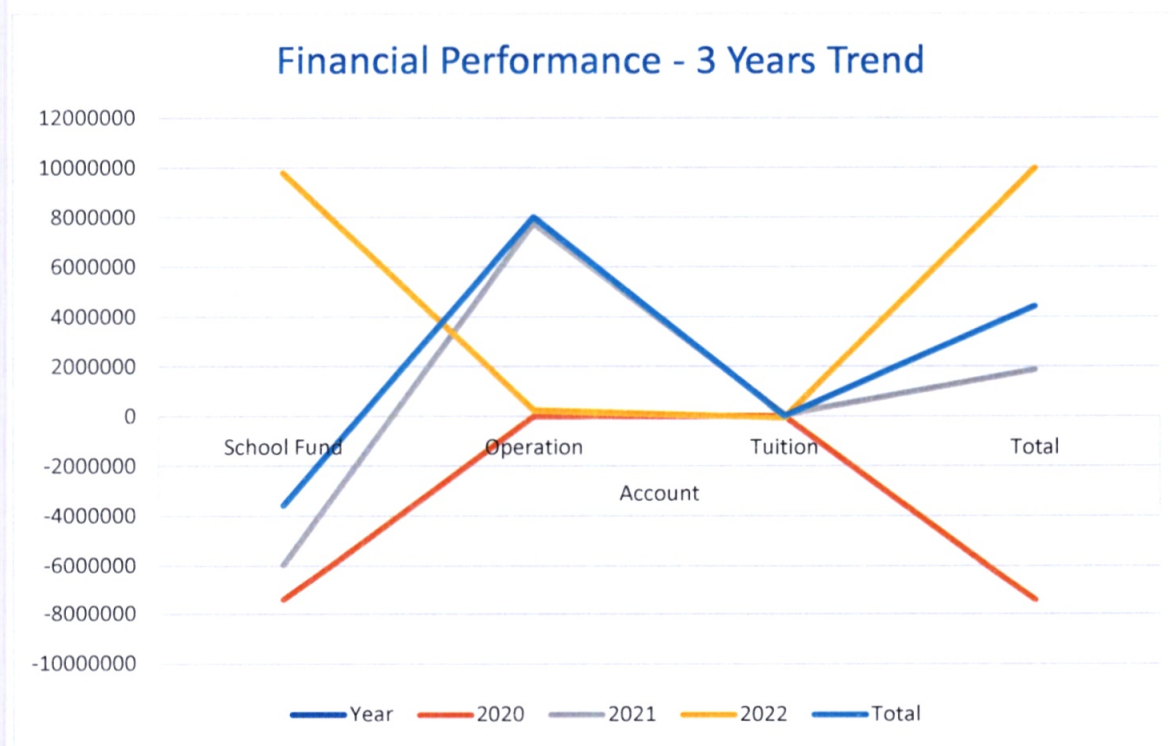
I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

- *Surplus/deficit for the year and a comparison of the same for the last three years.*

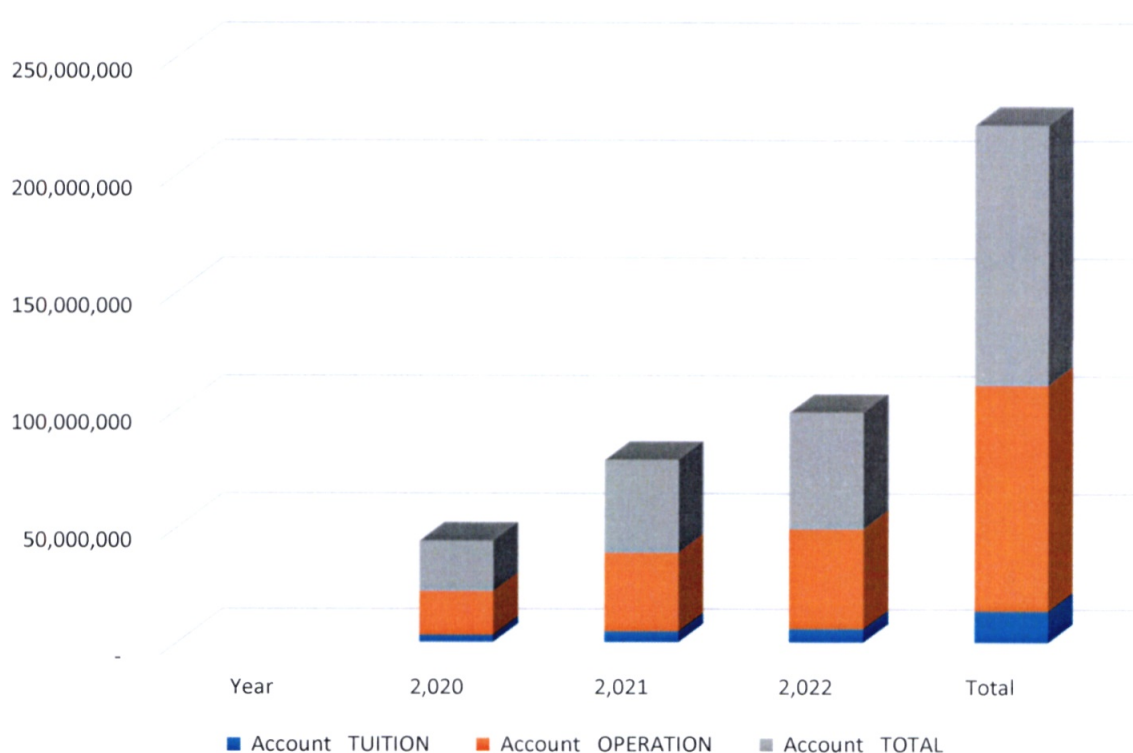
Financial Performance - 3 Years Trend				
Year	School Fund	Operation	Tuition	Total
2020	2,011,384	832	(2,174)	2,010,042
2021	4,814,204	1,504,155	59,498	6,377,857
2022	4,242,491	1,600,144	(61,730)	5,780,905
Total	11,068,079	3,105,131	(4,406)	14,168,804



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

CAPITATION GRANT -3 Years Trend			
Year	TUITION	OPERATION	TOTAL
2020	3,096,627	18,887,900	21,984,527
2021	4,634,827	34,490,414	39,125,241
2022	5,785,007	25,251,326	31,036,333
Total	13,516,461	78,629,640	92,146,101

CAPITATION GRANT -3 Years Trend



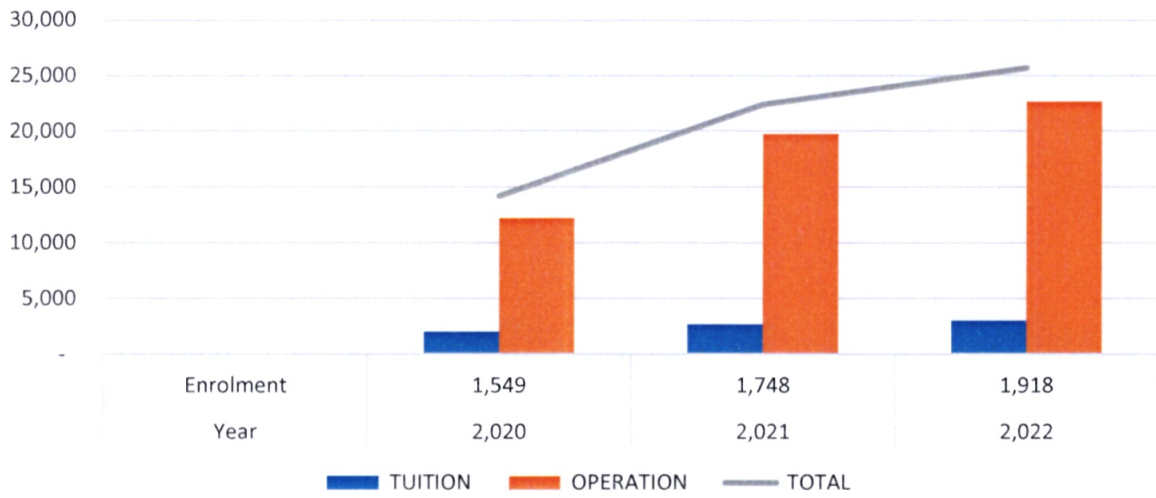
(The increase of Ministry of Education grants is due to the fact that 2022 pertains to full years grants as opposed to 2021 which pertains to half years grants and 2020 whose full grants were not received in full due to Covid 19 pandemic.)

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

Capitation Grant Per Child -3 Years Trend				
Year	Enrolment	Account		
		TUITION	OPERATION	TOTAL
2020	1,549	1,999	12,193	14,192
2021	1,748	2,651	19,731	22,382
2022	1,918	3,016	13,165	16,181

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

Capitation Grant Per Child -3 Years Trend

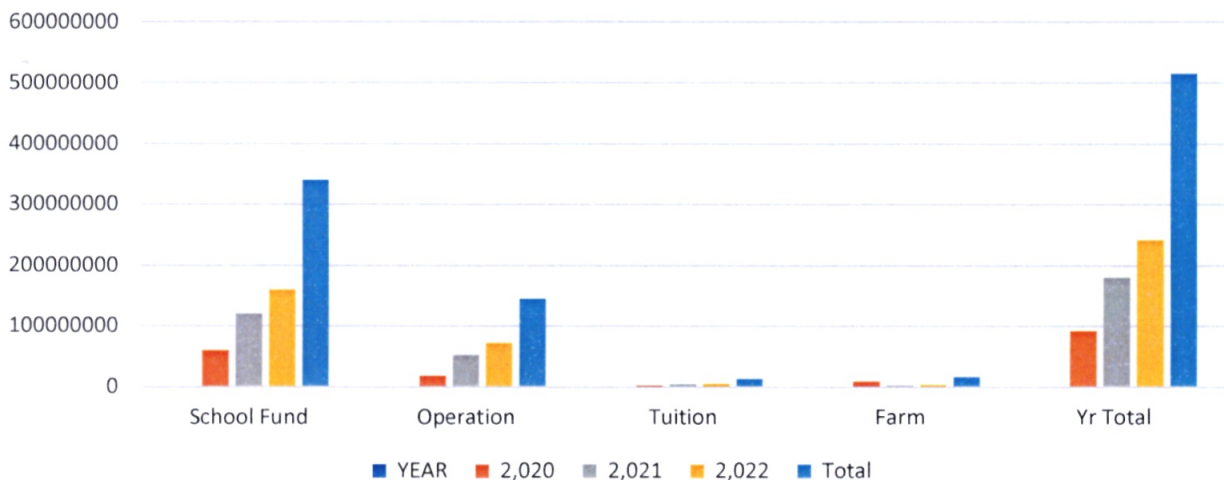


(The increase of Ministry of Education grants is due to the fact that 2022 pertains to full years grants as opposed to 2021 which pertains to half years grants and 2020 whose full grants were not received in full due to Covid 19 pandemic.)

- Three years growth in expenditure

Expenditure -3Years Trend					
Year	School Fund	Operation	Tuition	Farm	Years Total
2020	42,932,064	18,887,068	3,098,801	10,924,942	75,842,875
2021	106,555,263	32,986,259	4,575,329	2,767,998	146,884,849
2022	191,343,348	23,651,182	5,846,737	3,212,715	224,053,982
Total	340,830,675	75,524,509	13,520,867	16,905,655	446,781,706

Expenditure -3 Years Trend

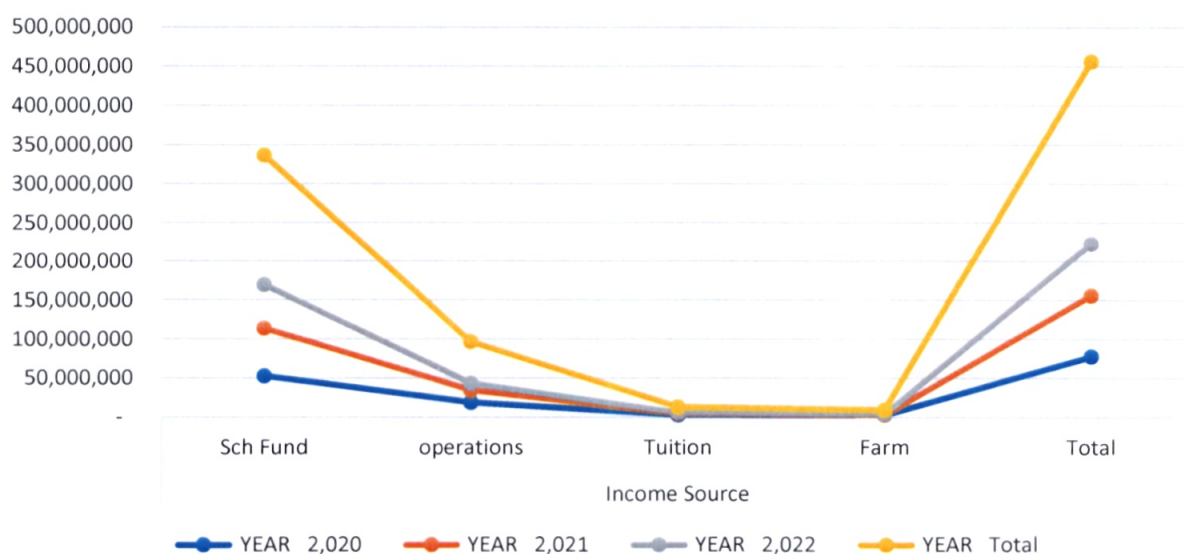


- Three years growth of other incomes

LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022

Growth of Other Incomes -3 Years Trend						
YEAR	Income Source					Total
	School Fund	Operations	Tuition	Farm		
2020	51,713,478	18,887,900	3,096,627	4,154,911	77,852,916	
2021	111,184,700	34,490,414	4,634,827	2,952,765	153,262,706	
2022	194,278,788	25,251,326	5,785,007	2,981,351	228,296,472	
Total	357,176,966	78,629,640	13,516,461	10,089,027	459,412,094	

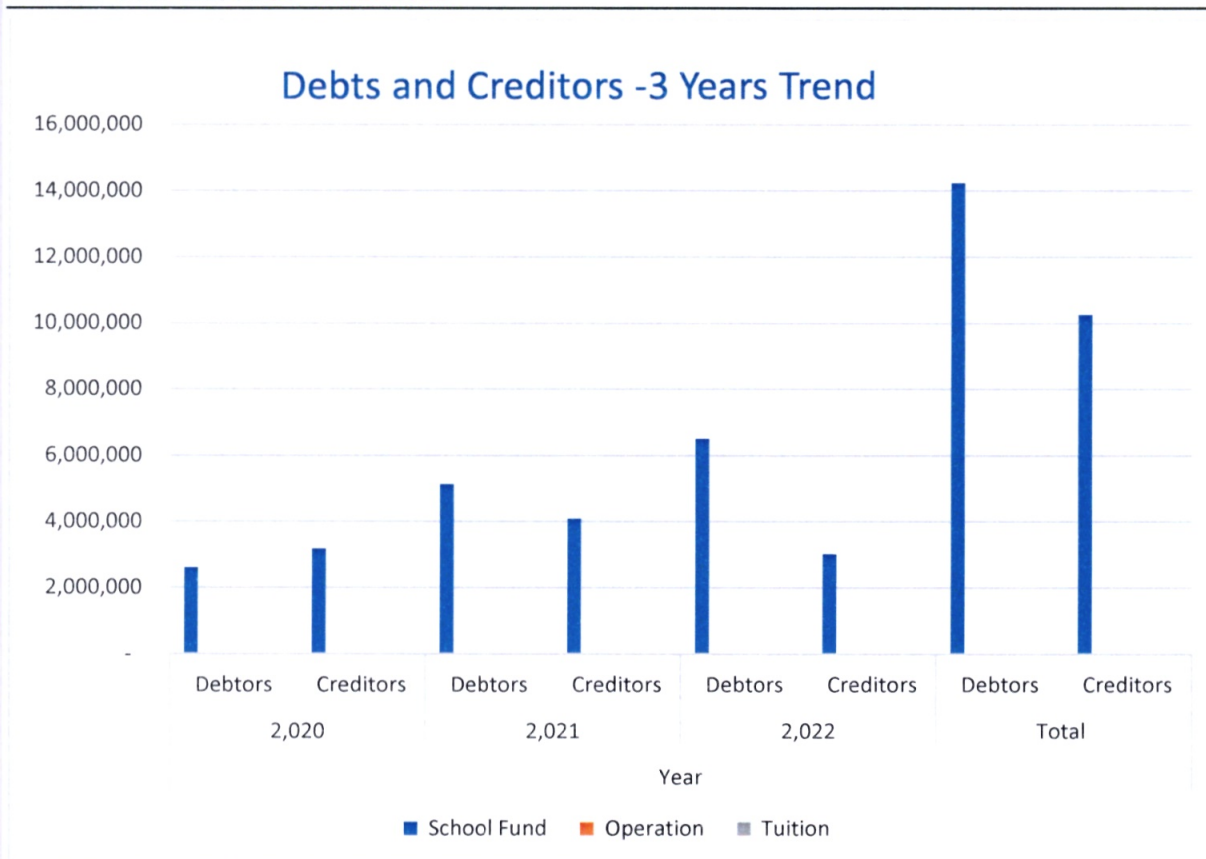
Growth of Other Incomes -3 Years Trend



- Movement of Debtors and Creditors

Debts and Creditors -3Years Trend					
		School Fund	Operation	Tuition	Year Total
2020	Debtors	2,597,838	-	-	2,597,838
	Creditors	3,290,888	-	-	3,290,888
2021	Debtors	5,457,394	-	-	5,457,394
	Creditors	4,978,640	-	-	4,978,640
2022	Debtors	2,259,463	-	-	2,259,463
	Creditors	8,318,986	-	-	8,318,986
Total	Debtors	10,314,695	-	-	10,314,695
	Creditors	16,588,514	-	-	16,588,514

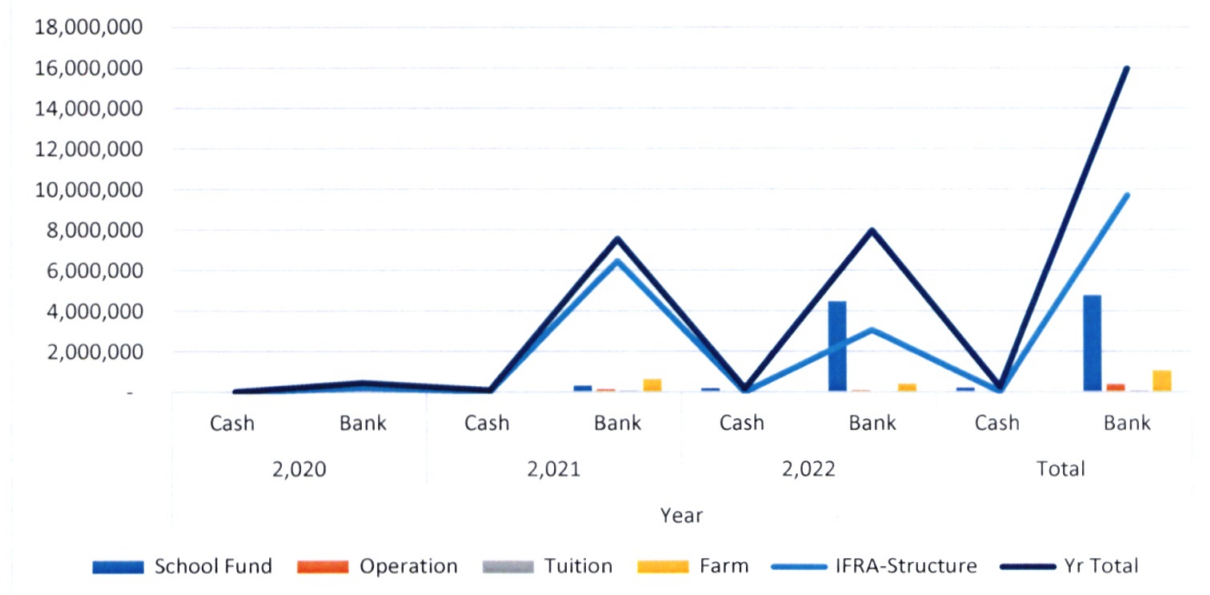
**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**



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

		Cash and Bank Balances -3Years Trend					
		School Fund	Operation	Tuition	Farm	Infrastructure	Year Total
2020	Cash	1,597	-	-	655	-	2,252
	Bank	6,733	902	481	44,918	198,164	251,198
2021	Cash	32,250	32,848	-	655	19,806	85,559
	Bank	294,425	115,345	62,153	627,435	7,811,745	8,911,104
2022	Cash	155,674	48	-	7,718	-	163,440
	Bank	4,467,918	58,858	424	389,009	8,159,506	13,075,715
Total	Cash	189,521	33,750	-	9,028	19,806	251,251
	Bank	4,709,076	175,104	63,057	1,061,362	16,169,415	22,238,014

Cash and Bank Balances -3 Years Trend



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

b) Teacher Student ratio:

Ratio of students to Teachers	
Total Enrolment	1,918
Total Number of Teachers	58
Students: Teachers ratio	1:33

Teachers Turnover	
Number of teachers recruited in the year	1
Number of teachers transferred inwards in the year	0
Number of teachers transferred outwards in the year	0
Net inflow of teachers	1

Teachers Employment	
Number of teachers required by CBE	65
Number of teachers employed by TSC	50
Shortage Number of teachers before BOM teachers	15
Number of teachers employed by BOM	8
Net Shortage Number of teachers	7

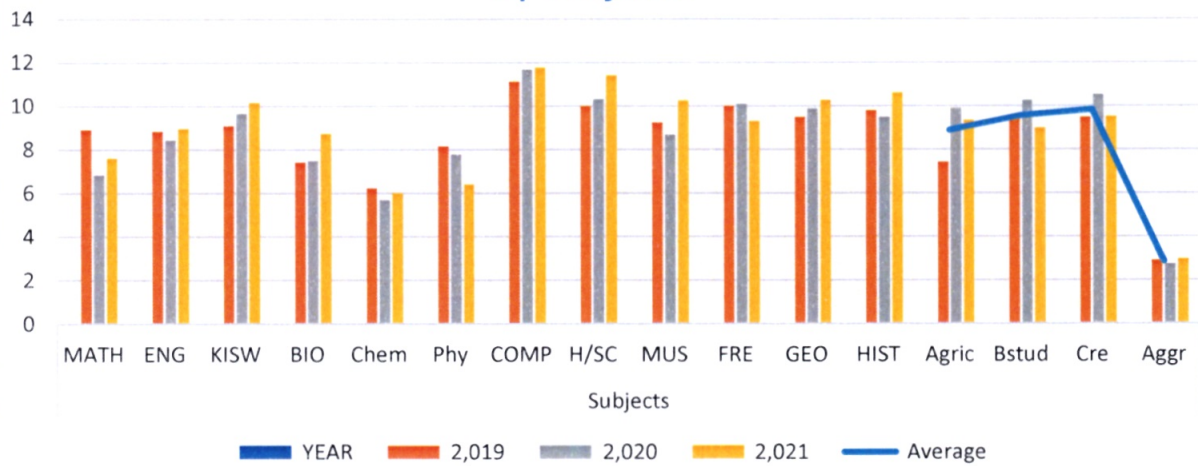
Subject	Math	Eng	Kisw	Bio	Chem	Phy	Geo	Hist	Agric	B/Stud	Cre
Shortage	2	1	1	2	2	1	1	1	1	1	2
Surplus	0	0	0	0	0	0	0	0	0	0	0

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

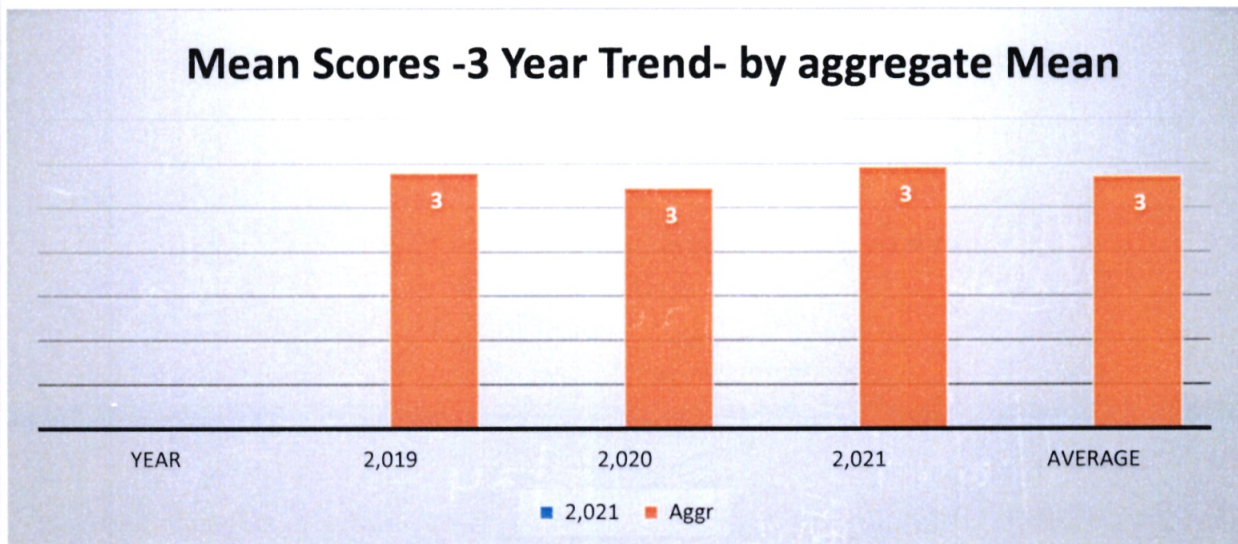
Mean Scores -3 Years Trend

YEAR	Subjects														
	MATH	ENG	KISW	BIO	Chem	Phy	COMP	H/SC	MUS	FRE	GEO	HIST	Agric	B/Stud	Cre
2019	9	9	9	7	6	8	11	10	9	10	9	10	7	9	9
2020	7	8	10	7	6	8	12	10	9	10	10	9	10	10	11
2021	8	9	10	9	6	6	12	11	10	9	10	11	9	9	10

**Mean Scores -3 Years Trend-
by subjects**



Mean Scores -3 Year Trend- by aggregate Mean



a) Number of Candidates Who Sat ForKCSE:

2021	2020	2019
383	292	301

LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022

b) Capacity of the school:

Area	Means of Infrastructure measurement	Quantity of Infrastructure required	Actual quantity of Infrastructure available	Infrastructure gap
Classrooms	Number of classes	40	35	5
Laboratories	Number of laboratories	8	5	3
Toilet Doors	Number of toilet doors	300	250	50
Offices	Number of offices	25	16	9
Dining Hall	Number of students well seated	2,000	1,700	300
Library	Number of students well seated	600	100	500
Hostels	Number of Decker Beds well-spaced	2,000	1,900	100
Staffroom	Number of teachers well seated	71	63	8
Boardroom	Number of BOM members well seated	25	0	25
Staff housing	No of staff properly housed	60	20	40 Housing Units

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

c) Development projects carried out by the school:

Projects Analysis		
	Name of project	
	Construction of Classes, Offices and Staff Toilets	Construction of Students Ablution Block of 41 Doors
Estimated (BQ) Cost	17,993,760.00	7,243,600.00
Source(s) of Funding	Infrastructure Fund	Infrastructure Fund
Contract Cost	17,993,760.00	7,243,600.00
Start Date of project	13th August, 2021	2nd November, 2021
Expected Completion date	23rd March, 2022	2nd May, 2022
Status	Work in Progress	Work in Progress
Amount due on project	None	None
Amount paid	15,144,229.00	4,788,732.00
Amount pending	2,849,530.40	2,454,868.00
comment on project success/challenges	Classes and a Departmental Office Successfully Constructed.	Students Ablution Block Construction Ongoing.
	Name of project	
	Construction of Visitors Washroom at the Main Gate	Construction of Dormitory Block Phase 3 Second Floor
Estimated (BQ) Cost	2,903,859.00	10,189,120.00
Source(s) of Funding	Infrastructure Fund	Infrastructure Fund
Contract Cost	3,067,010.00	10,284,560.00
Start Date of project	1 st November, 2021	4 th March, 2022
Expected Completion date	30 th June, 2022	31 st December, 2022
Status	Work in Progress 95%	Work in Progress 50%
Amount due on project	None	None
Amount paid	1,846,898.00	0.00
Amount pending	1,220,112.00	493,907.00
comment on project success/challenges	Gents Toilets 2No, Urinal 4No, Ladies 3No and 1No for the Disabled.	Students Dormitory for 61 Double Decker for 122 students Construction Ongoing.

Sign



**CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU**

School Principal

II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

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

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

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


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

Name : Prof. Kefah Muiruri Njenga
Designation : Chairman, School Board of Management

Sign : 

Date : 7/8/24

Name : Ms. Susan Mbaire Kariuki
Designation : School Principal & Secretary to Board of Management

Sign : 



Date : 7/8/24

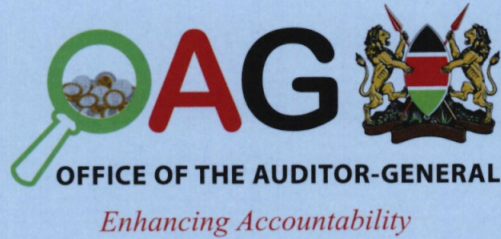
Name : Ms. Eunice Mukuhi Njoroge
Designation : Bursar/ Finance Officer

Sign : 

Date : 7/8/24

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON LIMURU GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Limuru Girls Secondary School – Kiambu County set out on pages 1 to 17, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and

Report of the Auditor-General on Limuru Girls Secondary School for the year ended 30 June, 2022 – Kiambu County

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 Limuru Girls Secondary School – Kiambu County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Variances Between the Statement of Budgeted Versus Actual Amounts and Statement of Receipts and Payments

The statement of budgeted versus actual amounts reflects payments for operations amount of Kshs.22,635,711 while the statement of receipts and payments reflects an amount of Kshs.23,651,182 on the same item resulting to an unreconciled and an unexplained variance of Kshs.1,015,471.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2.0 Variances Between Financial Statements and Ledger

The following differences were noted between the financial statements and the ledger balances;

Item	Financial Statements (Kshs)	Ledger (Kshs)	Difference (Kshs)
Boarding and School Fund Payments			
Medical	0	245,623	245,623
Teachers Awards	620,000	5,947,050	5,327,050
Non-Teaching Staff	0	1,027,800	1,027,800
Administration	18,280,877	11,306,026	6,974,851

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

3.0 Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.14,789,296 as disclosed in Note 11 to the financial statements. Included in the balance is prepaid fees of Kshs.4,565,029 whose supporting schedule was not provided for audit.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.14,789,296 could not be confirmed.

4.0 Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 10 to the financial statements reflects a balance of Kshs.4,498,530 in respect to accounts receivables which relate to fees arrears. Included in the balance are receivables amounting to Kshs.2,239,066 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance. Further, a schedule for the amount recovered during the year of Kshs.2,816,166 was not provided for the audit.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.4,498,530 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Limuru Girls Secondary 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. There were no key audit matters to report in the year under review.

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 as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 24 May, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.31,036,333. Comparison of data from National Education Management Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2021/2022, NEMIS reflected one thousand, five hundred and thirty five (1,535) students while records from the County Director of Education had one thousand, six hundred and eighty seven (1,687) students, resulting to an underfunding of the School by an amount of Kshs.2,023,580. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

Further, it was noted that the School had students who were not registered in NEMIS due to lack of birth certificates or duplicate birth certificate numbers. Also, it was noted that students who had attained an age of over 18 years were as well removed from NEMIS system.

In the circumstances, the School could have been over funded by Kshs.2,023,580 on the basis of capitation computation using inaccurate records.

3. Nugatory Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments of Kshs.194,556,063 which includes an amount of Kshs.3,000,000 in respect of decretal sum. The School entered into a contract on phase one of the proposed completion of multi-purpose hall and kitchen facilities for the School in the year 2005 at a cost of Kshs.9,334,975. A dispute arose and the contract was terminated on 12 July, 2005. The dispute was then referred to an arbitrator. It was noted that the Arbitrator in a ruling made in October, 2007 awarded the construction company which was the claimant a total of Kshs.6,294,977. Payment was to be made within 30 days after which an interest of 18% per annum was to be applied as long as the amount remained unpaid.

As at 3 October, 2022 the School had made total payments of Kshs.11,043,923 out of a total of Kshs.19,721,825 being demanded by the claimant. During the financial year 2021/2022, a decretal sum of Kshs.3,000,000 was made to the claimant.

In the circumstances, the payment of interest as a result of delayed payments leads to loss of School funds which could have been avoided.

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

The School transferred operations funds totalling to Kshs.139,500 to Kenya Secondary Schools Heads Association (KESSHA) which is a private entity that is not subject to Public Finance Management Act, 2012 or any other public finance regulations. 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 had implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the value for money transferred to KESSHA amounting to Kshs.139,500 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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 overall governance were not effective.

Basis for Conclusion

1.0 Fixed Assets

1.1 Incomplete Fixed Asset Register

Annex 2 to the financial statements reflects fixed assets balance of Kshs.1,830,651,210. However, the fixed assets register omitted details like date of purchase, supplier details, make or model of the asset, serial number, registration details for motor vehicles, the location of the asset, officer responsible, status/condition of the asset, cost, date of disposal among other details. In addition, the land and buildings register did not have details such as reference of the conveyance, address, approximate area, dates of acquisition, disposal or major change in use, capital expenditure and leasehold terms.

Further, the assets were not tagged with unique identification numbers for ease of traceability and accountability.

1.2 Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.1,830,651,210 in respect of fixed assets which includes land with a balance of Kshs.1,260,000,000 and motor vehicles with a balance of Kshs.6,700,000. However, land ownership documents and motor vehicle log books were not provided for audit.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

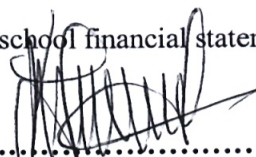
24 September, 2024


LIMURU GIRLS'SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the Year Ended 30th June 2022


IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	5,785,007.60	4,634,827.00
Capitation grants for operations	2	25,251,326.30	34,490,414.00
School Fund Income- Parents' Contributions	3	139,913,329.50	85,815,204.00
School Fund Income – Other receipts	4	57,346,809.94	28,322,261.00
TOTAL RECEIPTS		228,296,473.34	153,262,706.00
PAYMENTS			
Payments for Tuition	5	5,846,737.20	4,575,329.00
Payments for operations	6	23,651,181.90	32,986,259.00
Boarding and school fund payments	7	194,556,063.17	109,323,260.00
TOTAL PAYMENTS		224,053,982.27	146,884,849.00
SURPLUS/DEFICIT		4,242,491.00	6,377,857.00

The school financial statements were approved on 12/07 2022 and signed by:

Sign: 
Name: Prof. Kefah M. Njenga
Chair BOM

Sign: 
Name: Ms Susan Kariuki
School Principal/
Secretary to BOM

Sign: 
Name: Eunice Njoroge
Bursar/Finance Officer

Date: 7/8/24

Date: 7/8/24

Date: 7/8/24

CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU

**LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the Year Ended 30th June 2022**

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

	Note	2021-2022 kshs	2020-2021 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	13,075,715.83	8,911,106.00
Cash Balances	9	163,440.75	85,560.00
Short term Investment			-
Total Cash and cash equivalent		13,239,156.60	8,996,666.00
Accounts receivables	10	4,498,530.00	8,128,257.00
TOTAL FINANCIAL ASSETS		17,737,686.60	17,124,923.00
FINANCIAL LIABILITIES			
Accounts Payables	11	14,789,296.45	18,419,023.85
NET FINANCIAL ASSETS		2,948,390.15	(1,294,100.85)
REPRESENTED BY			
Fund balance b/fwd 1 st July...	12	(1,294,100.85)	(7,671,956.85)
Surplus/Deficit for the year		4,242,491.00	6,377,856.00
NET FINANCIAL POSITION		2,948,390.15	(1,294,100.85)

The School's financial statements were approved on 12/07/2022 and signed by:

Sign: 

Name: Prof. Kefah M. Njenga
Chair BOM

Date: 7/8/24

Sign: 

Name: Ms Susan Kariuki
School Principal/
Secretary to BOM

Date: 7/8/24

Sign: 

Name: Eunice Njoroge
Bursar/Finance Officer

Date: 7/8/24

CHIEF PRINCIPAL
LIMURU GIRLS' SCHOOL
P. O. Box 340 - 00217,
LIMURU

LIMURU GIRLS' SCHOOL
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VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs.
Receipts for Operating Income			
Capitation grants for tuition	1	5,785,007.60	4,634,827.00
Capitation grants for operations	2	25,251,326.30	34,490,414.00
School fund income- Parents contributions/ fees	3	139,913,329.50	85,815,204.00
Other Receipts – School Funds Account	4	57,346,808.94	28,322,260.79
Total Receipts		228,296,472.34	153,262,705.79
Payments			
Payments for Tuition	5	5,846,737.20	4,575,329.40
Payments for operations	6	16,541,863.00	18,640,204.45
Payments for operations Infrastructure	6	7,109,318.90	14,346,055.00
Boarding and school fund payments	7	150,787,891.47	95,115,482.08
Infrastructure Account	7	40,555,457.00	11,439,780.90
Farm Account	7	3,212,714.70	2,767,997.95
Total Payments		224,053,982.27	146,884,849.79
Net Cash Flow from Operating Activities		4,242,490.00	6,377,857.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,242,490.00	6,377,857.00
Cash and Cash Equivalent at BEGINNING of the year		8,996,666.00	2,618,809.00
Cash and Cash Equivalent at END of the year		13,239,156.00	8,996,666.00

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. The School has therefore adopted the direct method of cash flow as recommended by PSASB.

LIMURU GIRLSSCHOOL
PUBLIC SECONDARY SCHOOL
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For the Year Ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilizat ion
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text Books	290,000.00		290,000.00	290,000.00	0.00	100%
Exercise books	1,975,000.00		1,975,000.00	1,975,000.00	0.00	100%
Laboratory equipment	760,000.00		760,000.00	760,000.00	0.00	100%
Internal exams	870,000.00		870,000.00	870,000.00	0.00	100%
Teaching / learning materials	1,410,000.00		1,410,000.00	1,315,007.00	94,993.00	93%
Chalks	160,000.00		160,000.00	160,000.00	0.00	100%
Teachers guides	410,000.00		410,000.00	410,000.00	0.00	100%
Bank Charges	5,000.00		5,000.00	5,000.00	0.00	100%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	10,460,000.00		10,460,000.00	10,452,000.00	8,000.00	99%
Repairs and Maintenance	9,200,000.00		9,200,000.00	9,203,250.00	(3,250.00)	101%
Activity	214,000.00		214,000.00	214,000.00	0.00	100%
Local transport / travelling	105,000.00		105,000.00	104,000.00	1,000.00	99%
Medical	360,000.00		360,000.00	358,200.00	1,800.00	99%
Electricity and water	1,800,000.00		1,800,000.00	1,769,826.00	30,174.00	98%
Administration costs	3,155,000.00		3,155,000.00	3,150,050.00	4,950.00	99%
(3) FEES CHARGED ON PARENTS						
Activity	2,400,000.00		2,400,000.00	2,133,472.00	266,528.00	89%
Other Vote-heads	47,000,000.00		47,000,000.00	46,031,993.00	968,007.00	98%
Fee on Boarding Equipment and Stores	86,700,000.00		86,700,000.00	86,152,462.00	547,538.00	99%
Repairs and Maintenance	5,600,000.00		5,600,000.00	5,595,402.00	4,598.00	99%
Parents Infrastructure	31,000,000.00		31,000,000.00	30,718,846.00	281,154.00	99%
BOM Teacher	5,000,000.00		5,000,000.00	4,933,308.00	66,692.00	99%
House rent	225,000.00		225,000.00	224,382.00	618.00	99%
Receivables Rent Unit	22,537.00		22,537.00	22,537.00	0.00	100%
Receivables Fees Arrears	1,200,000.00		1,200,000.00	976,687.00	223,313.00	81%
Receivables Kneec Marking Centre	1,816,942.00		1,816,942.00	1,816,942.00	0.00	100%

LIMURU GIRLS' SCHOOL
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For the Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Tender	140,000.00		140,000.00	138,000.00	2,000.00	99%
RD Cheques		31,404.00	31,404.00	31,404.00	0.00	100%
Uniform	45,000.00		45,000.00	44,150.00	850.00	98%
Bursary		80,000.00	80,000.00	79,429.00	571.00	99%
KNEC Marking Centre	13,000,000.00		13,000,000.00	12,717,800.00	282,200.00	98%
Student ID	290,000.00		290,000.00	282,501.00	7,499.00	97%
School Canteen	2,400,000.00		2,400,000.00	2,379,471.00	20,529.00	99%
Vegetable Unit	800,000.00		800,000.00	761,291.00	38,709.00	95%
Green House Unit	140,000.00		140,000.00	138,860.00	1,140.00	99%
Forest Unit	900,000.00		900,000.00	863,475.00	36,525.00	96%
Bank Interest Farm	1,200.00		1,200.00	1,158.00	42.00	97%
Tea Unit	310,000.00		310,000.00	305,685.00	4,315.00	99%
Tea Unit Bonus	910,000.00		910,000.00	902,473.00	7,527.00	99%
Receivable Received 2018-2020 Farm	8,410.00		8,410.00	8,410.00	0.00	100%
TOTAL INCOME	231,083,089.00	111,404.00	231,083,089.00	228,296,471.00	2,898,022.00	99%
(1) EXPENDITURE FOR TUITION						
Text Books	290,000.00		290,000.00	289,854.00	146.00	100%
Exercise books	1,975,000.00		1,975,000.00	1,971,800.00	3,200.00	99%
Laboratory equipment	760,000.00		760,000.00	758,380.00	1,620.00	99%
Internal exams	870,000.00		870,000.00	852,718.00	17,282.00	99%
Teaching / learning materials	1,410,000.00		1,410,000.00	1,406,347.00	3,653.00	99%
Chalks	160,000.00		160,000.00	155,250.00	4,750.00	97%
Teachers guides	410,000.00		410,000.00	408,484.00	1,516.00	99%
Bank Charges	4,000.00		4,000.00	3,904.20	95.80	98%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	10,460,000.00		10,460,000.00	10,450,894.00	9,106.00	99%
Activity	214,000.00		214,000.00	213,320.00	680.00	99%
Local transport / travelling	105,000.00		105,000.00	63,756.00	41,244.00	61%
Medical	360,000.00		360,000.00	250,543.00	109,457.00	70%
Electricity, water and conservancy	1,800,000.00		1,800,000.00	1,707,186.00	92,814.00	95%
Administration costs	3,155,000.00		3,155,000.00	2,819,945.00	335,055.00	89%
Bank Charges Operations Ac	17,000.00		17,000.00	15,789.00	1,211.00	93%
Bank Charges Infrast. Ac	5,000.00		5,000.00	4,960.00	40.00	99%

LIMURU GIRLS' SCHOOL
PUBLIC SECONDARY SCHOOL
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For the Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Dormitory Construction Phase 11	1,280,000.00		1,280,000.00	1,280,000.00	0.00	100%
Lower Field Toilet Block	1,600,000.00		1,600,000.00	1,589,586.00	10,414.00	98%
Students Washrooms – Ablution Block	4,300,000.00		4,300,000.00	4,239,732.00	60,268.00	98%
(3) EXPENDITURE FOR SCHOOL FUND						
Activity	2,400,000.00		2,400,000.00	1,262,939.00	1,137,061.00	53%
Electricity, water and conservancy	7,050,000.00		7,050,000.00	5,569,109.00	1,480,891.00	79%
Local transport / travelling	3,760,000.00		3,760,000.00	2,525,599.00	1,234,401.00	67%
Administration costs	18,800,000.00		18,800,000.00	18,280,876.00	519,124.00	97%
Personnel emoluments	16,000,000.00		16,000,000.00	10,239,191.00	5,760,909.00	64%
Gratuity	1,390,000.00		1,390,000.00	1,234,514.00	155,486.00	89%
Boarding Equipment and Stores	86,700,000.00		86,700,000.00	63,540,822.00	23,159,178.00	73%
Repairs and Maintenance	5,600,000.00		5,600,000.00	5,541,077.00	58,923.00	99%
BOM Teachers	5,000,000.00		5,000,000.00	4,314,606.00	695,394.00	86%
Tuition Learning Materials	7,000,000.00		7,000,000.00	7,587,500.00	(587,500.00)	108%
Rent Expenses	1,000,000.00		1,000,000.00	1,133,720.00	(133,720.00)	113%
Decretal	3,000,000.00		3,000,000.00	3,000,000.00	0.00	100%
Payables up to June 2021	1,547,090.00		1,547,090.0	1,547,090.00	0.00	100%
Payables up to June 2017	3,077,310.00		3,077,310.00	3,077,310.00	0.00	100%
Payables up to June 2016	984,900.00		984,900	984,900.00	0.00	100%
Prepayments/ Pre-paid fees	1,400,000.00		1,400,000.00	1,422,549.00	(22,549)	102%
Tender	200,000.00		200,000.00	193,080.00	6,920.00	97%
RD Cheques	0.00		0.00	97,494.00	(97,494.00)	-100%
KNEC Marking Centre	15,000,000.00		15,000,000.00	14,650,125.00	349,875.00	98%
Student ID	290,000.00		290,000.00	287,250.00	2,750.00	99%
Medical Insurance	250,000.00		250,000.00	245,613.00	4,397.00	98%
School Canteen	3,000,000.00		3,000,000.00	3,032,572.00	(32,572)	101%
Vegetable Unit	1,800,000.00		1,800,000.00	1,823,600.00	(23,600.00)	101%
Green House Unit	130,000.00		130,000.00	131,275.00	(1,275.00)	101%
Forest Unit	130,000.00		130,000.00	131,387.00	(1,387.00)	101%
Bank Charges and Interest Charges Farm	6,500.00		6,500.00	6,453.00	47.00	99%
Teachers Awards	620,000.00		620,000.00	620,000.00	0.00	100%

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Receipt/Expenses Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CBC Class Extra Work	500,000.00		500,000.00	500,000.00	0.00	100%
Covid-19 Preparedness	700,000.00		700,000.00	679,450.00	20,550.00	97%
General Assorted Repairs	150,000.00		150,000.00	158,500.00	(8,500.00)	106%
Bank Charges Infrastructure	160,000.00		160,000.00	182,004.00	(22,004.00)	114%
Students KCSE Desks	520,000.00		520,000.00	520,000.00	0.00	100%
Main Gate Washrooms Water Tower	170,000.00		170,000.00	169,000.00	1,000.00	99%
Staff Furniture	20,000.00		20,000.00	20,000.00	0.00	100%
Septic Tank Construction	203,320.00		203,320.00	203,320.00	0.00	100%
CCTV Installation	1,300,000.00		1,300,000.00	1,475,701.00	(175,701.00)	114%
Electrical Upgrading at Staff Quotas	300,000.00		300,000.00	393,750.00	(93,750.00)	131%
Physics laboratory(Conversion of 2No Class)	2,011,035.00		2,011,035.00	2,011,035.00	0.00	100%
Classroom 6Nos, Staff Washrooms, and 2Nos Office Block 11 Phase 11	15,204,234.00		15,204,234.00	15,204,234.00	0.00	100%
Double Decker Beds	2,944,000.00		2,944,000.00	2,944,000.00	0.00	100%
Tea Urns	300,000.00		300,000.00	296,500.00	3,500.00	99%
Students Lockers and Chairs	4,600,000.00		4,600,000.00	4,595,500.00	4,500.00	100%
Boilers, Dust Bins and Stainless Jikos	1,200,000.00		1,200,000.00	1,191,600.00	8,400.00	99%
Dormitory Phase 1 External Works	1,094,845.00		1,094,845.00	1,094,845.00	0.00	100%
Classroom 2No Block 11 Phase1	1,541,423.00		1,541,423.00	1,541,423.00	0.00	100%
Laboratory Ground Floor Phase 1	300,000.00		300,000.00	300,000.00	0.00	100%
Laboratory Stools	280,000.00		280,000.00	280,000.00	0.00	100%
Visitors Washrooms at the Main Gate	2,760,309.00		2,760,309.00	2,760,309.00	0.00	100%
Students Washrooms (4,788,732-4,239,732)	549,000.00		549,000.00	549,000.00	0.00	100%
Dining Hall Tables and Benches	3,620,000.00		3,620,000.00	3,620,000.00	0.00	100%
Dining Hall Shade	1,385,240.00		1,385,240.00	1,385,240.00	0.00	100%
TOTALS	257,124,206.00		257,124,206.00	223,038,510.20	34,085,695.00	87%

[Majority of the vote heads are within the budget which is recommendable]

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of Receipts and Payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind Contributions

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

4. Cash and Cash Equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-Current Assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative Figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

IX. NOTES TO THE FINANCIAL STATEMENTS

**LIMURU GIRLS' SCHOOL
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1 CAPITATION GRANT FOR TUITION

Description	2021-2022 Kshs	2020-2021 Kshs
Text books	290,000.00	0.00
Exercise books	1,975,000.00	1,040,000.00
Laboratory equipment and apparatus	760,000.00	610,000.00
Teaching / learning materials	1,315,007.60	1,304,827.00
Chalks	160,000.00	0.00
Internal Exams	870,000.00	760,000.00
Reference Books	410,000.00	920,000.00
Administration	5,000.00	0.00
Total	5,785,007.60	4,634,827.00

2 CAPITATION GRANT FOR OPERATIONS

Description	2021-2022 Kshs	2020-2021 Kshs
Personnel emoluments	10,452,000.00	13,701,831.50
Repairs and Maintenance	9,203,250.00	12,205,669.50
Local transport/travelling	104,000.00	228,000.00
Electricity and water	1,769,826.00	1,220,000.00
Administration costs	3,150,050.30	1,280,000.00
Early Learning	0.00	5,000,000.00
Activity	214,000.00	569,942.00
Medical Insurance	358,200.00	284,971.00
Total	25,251,326.30	34,490,414.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	2021-2022 Kshs	2020-2021 Kshs
Boarding, Equipment's and Stores	86,152,462.00	50,487,771.00
Repairs and maintenance	5,595,402.00	2,158,590.95
Other Vote Heads:	46,031,993.50	0.00
Personnel emoluments	0.00	13,490,414.05
Local transport / travelling	0.00	2,102,900.00
Electricity and water	0.00	7,125,480.00
Administration costs	0.00	9,192,935.00
Activity	2,133,472.00	1,257,113.00
Total	139,913,329.50	85,815,204.00

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	2021-2022 Kshs	2020-2021 Kshs
Parents Infrastructure	30,718,846.00	8,495,005.00
BOM Teacher	4,933,308.00	0.00
Cancelled Cheques	0.00	86,215.00
House rent	224,382.00	426,007.00
Receivables Rent Unit	22,537.00	50,175.00
Receivables Fees Arrears	976,687.00	2,469,059.00
Receivables K nec Marking Centre	1,816,942.00	2,531,376.00
Tender	138,000.00	115,000.00
RD Cheques	31,404.00	81,303.00
Uniform	44,150.00	60,683.00
Bursary	79,429.00	34,700.00
KNEC Marking Centre	12,717,800.00	10,150,221.00
Student ID	282,501.00	160,312.00
School Canteen	2,379,471.00	709,440.00
Vegetable Unit	761,291.00	686,760.00
Green House Unit	138,860.00	0.00
Forest Unit	863,475.00	200,000.00
Bank Interest Farm	1,157.99	7,279.64
Tea Unit	305,684.55	556,463.80
Tea Unit Bonus	902,473.25	757,115.15
Receivable Received 2018-2020 Farm	8,410.15	745,146.20
Total	57,346,808.94	28,322,260.79

5 PAYMENTS FOR TUITION

Description	2021-2022 Kshs	2020-2021 Kshs
Textbooks	289,854.00	0.00
Exercise books	1,971,800.00	1,030,250.00
Laboratory equipment and apparatus	758,380.00	608,390.00
Teaching / learning materials	1,406,347.00	1,265,252.00
Chalks	155,250.00	0.00
Internal Exams	852,718.00	750,200.00
Reference books	408,484.00	916,200.00
Bank charges	3,904.20	5,037.40
Total	5,846,737.20	4,575,329.40

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6 PAYMENTS FOR OPERATIONS

Description	2021-2022 Kshs	2020-2021 Kshs
Personnel emoluments	10,450,894.00	14,679,334.85
Administration Cost	2,819,945.00	1,373,221.40
Repairs and maintenance & improvements	1,015,470.00	0.00
Local transport / travelling	63,756.00	226,080.00
Electricity and water	1,707,186.00	1,418,863.00
Medical Insurance	250,543.00	360,266.00
Activity Expenses	213,320.00	500,000.00
Bank Charges Operations	15,789.00	20,541.05
Bank Charges Infrastructure Account	4,960.00	61,898.15
Dormitory Construction Gok Phase 11	1,280,000.00	6,232,430.00
Lower Field Toilet Block	1,589,586.90	969,552.00
Students Washrooms(4,788,732-,549,000)	4,239,732.00	0.00
Covid-19 Water Point	0.00	2,138,069.00
Library Re-Organization	0.00	528,889.00
Incinerators	0.00	1,050,000.00
Departmental Offices	0.00	192,000.00
Septic Tank	0.00	200,000.00
CCTV Installation	0.00	1,634,115.00
Board and Staff Chairs	0.00	252,000.00
Laboratory Phase I	0.00	250,000.00
Office Desk and Chairs	0.00	899,000.00
TOTAL	23,651,181.90	32,986,259.45

7 BOARDING AND SCHOOL FUND PAYMENTS

Description	2021-2022 Kshs	2020-2021 Kshs
Boarding, Equipment's and Stores	63,540,822.00	44,685,877.51
Repairs and maintenance & Improvements	5,541,077.90	1,357,482.00
Electricity and water	5,569,109.00	6,923,950.00
Local transport / travelling	2,525,599.10	1,995,263.00
Gratuity	1,234,514.00	977,729.00
Activity	1,262,939.40	1,119,775.00
Administration costs	18,280,876.72	9,130,921.64
Personal emolument	10,239,191.00	13,008,678.25
Medical	0.00	2,200.00

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BOM Teachers	4,314,606.00	0.00
Tuition Learning Materials	7,587,500.00	0.00
Rent Expenses	1,133,720.00	422,925.00
Decretal	3,000,000.00	2,200,000.00
Payables up to June 2021	1,547,090.00	0.00
Payables up to June 2017	3,077,310.00	0.00
Payables up to June 2016	984,900.00	0.00
Caution Money	0.00	61,712.00
Clubs and Societies	0.00	38,755.00
Cancelled Cheques	0.00	2,180.00
Prepayments/ Pre-paid fees	1,422,549.00	770,912.00
Tender	193,080.00	159,668.00
RD Cheques	97,494.00	174,126.00
Uniforms	0.00	35,680.00
Bursary	0.00	150,000.00
KNEC Marking Centre	14,650,124.75	9,401,309.00
Student ID	287,250.00	117,000.00
Medical Insurance	245,613.00	18,178.00
School Canteen	3,032,572.00	1,457,141.00
Payables Paid 2017-2022	0.00	790,984.00
Vegetable Unit	1,823,600.00	1,294,043.00
Green House Unit	131,275.00	112,633.00
Forest Unit	131,387.00	187,230.00
Bank Charges and Interest Charges Farm	6,452.70	4,091.95
Teachers Awards	620,000.00	0.00
CBC Class Extra Work	500,000.00	0.00
Farm Salaries and Wages	0.00	1,170,000.00
Covid-19 Preparedness	679,450.00	507,400.00
General Assorted Repairs	158,500.00	0.00
Bank Charges Infrastructure	182,003.60	113,035.08
Students KCSE Desks	520,000.00	0.00
Main Gate Washrooms Water Tower	169,000.00	0.00
Staff Furniture	20,000.00	0.00
Septic Tank Construction	203,320.00	0.00
CCTV Installation	1,475,701.00	0.00
Electrical Upgrading at Staff Quotas	393,750.00	0.00
Physics laboratory(Conversion of 2No Class)	2,011,035.00	0.00
Classroom 6Nos, Staff Washrooms, and 2Nos Office Block 11 Phase 11	15,204,234.00	0.00
Double Decker Beds	2,944,000.00	0.00

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Tea Urns	296,500.00	0.00
Students Lockers and Chairs	4,595,500.00	0.00
Boilers, Dust Bins and Stainless Jikos	1,191,600.00	0.00
Dormitory Phase 1 External Works	1,094,845.00	0.00
Classroom 2No Block 11 Phase1	1,541,423.00	500,000.00
Laboratory Ground Floor Phase 1	300,000.00	0.00
Laboratory Stools	280,000.00	0.00
Visitors Washrooms at the Main Gate	2,760,309.00	0.00
Students Washrooms (4,788,732-4,239,732)	549,000.00	0.00
Dining Hall Tables and Benches	3,620,000.00	0.00
Dining Hall Shade	1,385,240.00	0.00
Classroom repairs	0.00	2,798,920.00
Classes Phase 1 Floor	0.00	1,534,069.00
Laboratory Phase 1 Ground Floor	0.00	250,000.00
Laboratory Phase 2 First Floor	0.00	380,000.00
Dormitory Construction Phase 1 External	0.00	1,004,426.00
Infrastructure CCTV	0.00	820,000.00
Double Decker Beds	0.00	942,450.00
Lockers and Chairs	0.00	576,000.00
Dormitory Construction Phase 1	0.00	921,875.00
Electrical Installation at Staff Quotas	0.00	499,040.00
School Main Gate	0.00	85,600.00
KCSE Exam Chairs	0.00	620,000.00
TOTAL	194,556,063.17	109,323,260.94

4. These costs includes farm maintenance, general maintenance, ground maintenance and costs incurred during hire of school bus among others.

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
KCB -Tuition Account	1107659264	423.60	62,153.20
Equity -Operations Account	0690291735699	58,857.74	115,345.44
Equity -Infrastructural Account Gok Funds	0690193449263	3,045,392.30	1,355,960.20
KCB -School Fund Account	1107659744	2,460,748.88	5,316.75
ABSA -Infrastructural Account – Others	2022101555	5,114,114.20	6,455,784.80
K-Unity Farm Savings Account	00510000029935	389,009.90	627,435.66

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Equity –Bursary/ Canteen Account	0690292212123	5,618.35	205,459.00
KCB -Savings Account	1102064521	2,001,550.86	83,650.86
Total		13,075,715.83	8,911,105.91

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9 CASH IN HAND

Description	2021-2022 KSHS	2020-2021 Kshs
Tuition Account	0.00	0.00
Operation Account	48.00	32,848.00
School Fund account	155,674.20	32,250.67
Infrastructure Account	0.00	19,806.30
Farm Account	7,718.55	655.55
Total	163,440.75	85,560.52

SHORT TERM INVESTMENTS

Description	2021-2022 Kshs	2020-2021 Kshs
	-	-
Total	-	-

10 ACCOUNTS RECEIVABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	4,498,530.00	8,128,257.00
Total	4,498,530.00	8,128,257.00

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	2,259,463.85	5,457,394.20
Fees arrears recovered during the year	2,816,166.00	3,264,380.20
Fees arrears for the previous year	2,457,394.20	2,597,838.00
Fees arrears for prior periods (over two years)	2,597,838.00	3,337,405.00
Total	4,498,530.00	8,128,257.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 ACCOUNTS PAYABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (See ageing below and Appendix 1)	10,224,267.25	17,011,267.85
Prepaid fees	4,565,029.00	1,407,756.00
Total	14,789,296.45	18,419,023.85

[Include an ageing of the creditor's arrears below]

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors for current year	8,318,986.40	4,978,640.00
Trade creditors paid during the year	5,928,798.40	790,984.00
Trade creditors for the previous year	4,733,682.00	3,290,888.85
Trade creditors for prior periods (over two years)	3,100,397.45	9,532,723.00
Total	10,224,267.25	17,011,267.85

12 FUND BALANCE BROUGHT FORWARD

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	13,075,715.83	8,911,105.91
Cash balances	163,440.67	85,560.52
Receivables	4,498,530.00	8,128,125.70
Payables	14,789,296.45	18,419,023.85
Total	2,948,390.05	(1,294,100.85)

Other important Disclosure Notes

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

13 BIOLOGICAL ASSETS

Description	Numbers	Price per Unit	2021-2022 Kshs.	2020-2021 Kshs.
Tea Bushes	93,500	100.00	9,350,000.00	9,350,000.00
Trees	3,500	700.00	2,450,000.00	1,750,000.00
Total			11,800,000.00	11,100,000.00

Other Important Disclosure Notes

14 STOCK/ INVENTORY

Description	2021-2022 KShs.	2020-2021 KShs.
a) Stock Inventories		
Stock/ inventory at beginning of the year	3,231,136.00	3,231,136.00
Stock/ inventory purchased during the year	55,634,213.00	45,879,341.00
Stock/ inventory issued during the year	58,258,962.00	44,534,795.00
Balance at end of the year	606,387.00	4,575,682.00

15 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)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of Goods						
1. Japama Green Growers Suppliers	423,610.00	2 nd May, 2022		423,610.00		To be paid by 31 st August 2022
2. Kenafric Bakery Ltd	51,755.00	6 th May, 2022		51,755.00		To be paid by 31 st August 2022
3. Kenblest Food Kenya	692,730.00	4 th April, 2022		692,730.00		To be paid by 31 st August 2022
4. Limuru Dairy Farmers Co-operative	372,500.00	6 th March, 2022		372,500.00		To be paid by 31 st August 2022
5. Demika General Supplies	106,800.00	10 th June, 2022		106,800.00		To be paid by 31 st August 2022
6. St. Boswell Enterprises	117,000.00	23 rd February, 2022		117,000.00		To be paid by 31 st August 2022
7. Neoline Energy Ltd	97,270.00	4 th May, 2022		97,270.00		To be paid by 31 st August 2022
8. Thithino Thunderbird Farm	70,400.00	15 th June, 2022		70,400.00		To be paid by 31 st August 2022
9. Eli Whitney Electricals	110,890.00	10 th September, 2021		110,890.00		To be paid by 31 st August 2022
10. Interlink Consult Ltd	37,990.00	26 th June, 2022		37,990.00		To be paid by 31 st August 2022
11. Limuru Generation Investment	464,500.00	4 th May, 2022		464,500.00		To be paid by 31 st August 2022
12. Limuru Super Duka	79,800.00	1 st January, 2022		79,800.00		To be paid by 31 st August 2022
Supply of Services						
13. KPLC	580,430.00	2 nd April, 2022		580,430.00		To be paid by 15 th July 2022
14. Staff Pre-paid Rent	175.00	25 th February, 2022		175.00		To be paid by 31 st August 2022
Project Pending Bill						
15. Decibuild Cost. Co. Ltd	3,067,010.00	1 st November 2021	1,846,898.00	1,220,112.00		To be paid by 31 st August 2022
16. Site Contractor Ltd	17,993,760.00	9 th June 2022	15,144,229.00	2,849,530.00	8,849,530.00	To be paid by 30 th September 2022
17. Conbee Const. Ltd	7,243,600.00	1 st February 2022	4,788,732.00	2,454,868.00		To be paid by 31 st January 2023
18. Visrom Co. Ltd	10,284,560.00	4 th March 2022	0	493,907.00		To be paid by 31 st January 2023

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Grand Total	41,794,780.00		21,779,859.00	10,224,267.00	8,849,530.00	

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost b/f(Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f(Kshs) 30 th June 2022
Land 63Acres @20,000,000	1,260,000,000.00			1,260,000,000.00
Buildings and structures	425,278,435.00	47,664,775.00		472,943,210.00
Motor vehicles	4,500,000.00 2,200,000.00			4,500,000.00 2,200,000.00
Office equipment, furniture and fittings	18,000,000.00			18,000,000.00
ICT Equipment, and Other ICT Assets	12,000,000.00			12,000,000.00
Tools and apparatus	6,000,000.00			6,000,000.00
Textbooks	5,578,000.00			5,578,000.00
Other Machinery and Equipment	3,000,000.00			3,000,000.00
Fire fighting equipment's	400,000.00			400,000.00
Biometrics	450,000.00			450,000.00
Water Systems	20,000,000.00			20,000,000.00
Electrical Installation	18,000,000.00			18,000,000.00
Plastic Chairs	380,000.00			380,000.00
Gambro Pavements	1,500,000.00			1,500,000.00
Screeding Pavements	1,200,000.00			1,200,000.00
School Gate	1,300,000.00			1,300,000.00
CCTV Installations	3,200,000.00	600,000.00		3,800,000.00
Total	1,782,986,435.00	48,264,775.00		1,830,651,210.00

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(The school should maintain a detailed fixed assets register.)

Name of project		
	Construction of Visitors Washroom at the Main Gate	Construction of Students Ablution Block of 41 Doors
Estimated (BQ) Cost	2,903,859.00	7,243,600.00
Source(s) of Funding	Infrastructure Fund	Infrastructure Fund
Contract Cost	3,067,010.00	7,243,600.00
Start Date of project	1 st November, 2021	2nd November, 2021
Expected Completion date	30 th June, 2022	2nd May, 2022
Status	Work in Progress 95%	Work in Progress
Amount due on project	None	None
Amount paid	1,846,898.00	4,788,732.00
Amount pending	1,220,112.00	2,454,868.00
comment on project success/challenges	Gents Toilets 2No, Urinal 4No, Ladies 3No and 1No for the Disabled.	<i>Students Ablution Block Construction Ongoing.</i>