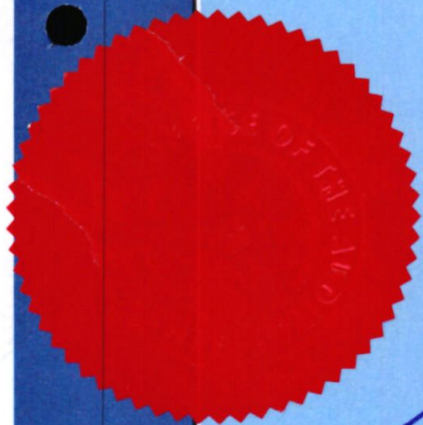


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2025	DAY: Tuesday
TABLED BY:	Deputy chief whip Hon. Njome Jillo
CLERK-AT-TABLE:	Benson Inzofu

REPORT

OF

THE AUDITOR-GENERAL

ON

MUNYU GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

KIAMBU COUNTY

OFFICE OF THE AUDITOR GENERAL
P.O.Box 95202 MOMBASA

23 AUG 2024

RECEIVED
MOMBASA REGIONAL OFFICE

Revised 30th June 2023.



(Add your School Logo)

**MUNYU GIRLS HIGH SCHOOL
PO BOX 1438-01000, THIKA**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary School Education
B.E &S	Boarding Equipment and Stores
LT &T	Local transport and travel

2. Key School Information and Management

(a) Background information

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

The school was registered in 11/1977 under registration number 22S00300173 and is currently categorized as a County, public school established, owned or operated by the Government.

The school is a boarding school and had 523 number of students as at 30th June 2023. It has eleven streams and twenty eight teachers of which seven teachers is employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mary Njiraini	Chairperson	7 th March 2022
2	Dorothy Mugambi	Secretary- Principal	7 th March 2022
3	Titus Kinyanjui	Member	7 th March 2022
4	Alice Mwangi	Member	7 th March 2022
5	Samuel Gikonyo	Member	7 th March 2022
6	Vivian Kwendo	Member	7 th March 2022
7	Mary Njoki	Member	7 th March 2022
8	Ann Muthoni Kiarie	Member – Rep CEB	7 th March 2022
9	Francis Mugambi	Member Rep Teachers	7 th March 2022
10	Dr Samson Ikinya	Members - Sponsor	7 th March 2022
11	Douglas Muchoki	Member	7 th March 2022
12	Ms . Judith Kiarie	Members - Sponsor	7 th March 2022
13	Eng. Benard Nguyai	Member - Community	7 th March 2022
14	Jeniffer Wambui	Member Special Needs	7 th March 2022
15	David Mbugua	Member	7 th March 2022
16	Pauline Ndungu	Member	7 th March 2022
17	Francis Ndambuki	Members	7 th March 2022
18	Joy Wema	Rep Students	7 th March 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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
	i.	Mary Njiraini	Chairperson	2 of 2
	ii.	Bernard Nguyai	Member	2 of 2
	iii.	Dorothy Mugambi	Member	2 of 2
	iv.	Francis Ndambuki	Member	2 of 2
	v.	Jeniffer Karanja	Member	0 of 2
2	Audit Committee			0
	i.	Douglas Muchoki	Chairperson	0
	ii.	Francis Ndambuki	Member	0
	iii.	Samuel Nguku	Member	0
	iv.	Pauline Ndungu	Member	0
	v.	Dorothy Mugambi	Member	0
3	Finance, procurement and general purposes Committee			

MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

4	Academic Committee				
		i.	Dr Samson Ikinya	Chairperson	1 of 2
		ii.	Dorothy Mugambi	Secretary	2 of 2
		iii.	Vivian Kwendo	Member	2 of 2
		iv.	Francis Mugambi	Member	2 of 2
		v.	Francis Ndambuki	P.A Chair	0
5	Development Committee				
		i.	Bernard Nguyai	Chairperson	7 of 7
		ii.	Mary Njiraini	Bom Chair	6 of 7
		iii.	Dorothy Mugambi	Secretary	7 of 7
		iv.	Francis Ndambuki	Member	7 of 7
		v.	Samuel Gikonyo	Member	7 of 7
		vi.	Rose Ndirangu	Assistant Secretary	7 of 7
6	Discipline and welfare Committee				0
		i.	David Njoroge	Chairperson	2 of 2
		ii.	Dorothy Mugambi	Member	2 of 2
		iii.	Mary Njoki	Member	2 of 2
		iv.	Jennifer Karanja	Member	0 of 2
		v.	Titus Kinyanjui	Member	2 of 2

The Board of Management was elected on 7th March 2022 and had convened several meetings by the close of the reporting period on 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Dorothy Mugambi	TSC No. 335279
2	Deputy Principal	Rose Karugu	TSC No. 351734
3	School Bursar	Lameck Nyabuga.	ID No. 28001692

(e) Schools contacts

Post Office Box: 1438-01000
Telephone: 0721436105

E-mail: munyugirls@yahoo.com
Website: www.munyugirlshighschool.com

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks:

1. **School Fund Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102172863
MPESA PayBill No. 522123 attached to 1102172863 bank account
2. **Operation Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102191477
3. **Tuition Account**
Name of Bank: KCB Bank
Branch: Thika
Account Number: 1102189928
4. **Infrastructure Account**
Name of Bank: KCB Bank
Branch: Makongeni
Account Number: 1287230806

(g) Independent Auditors

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

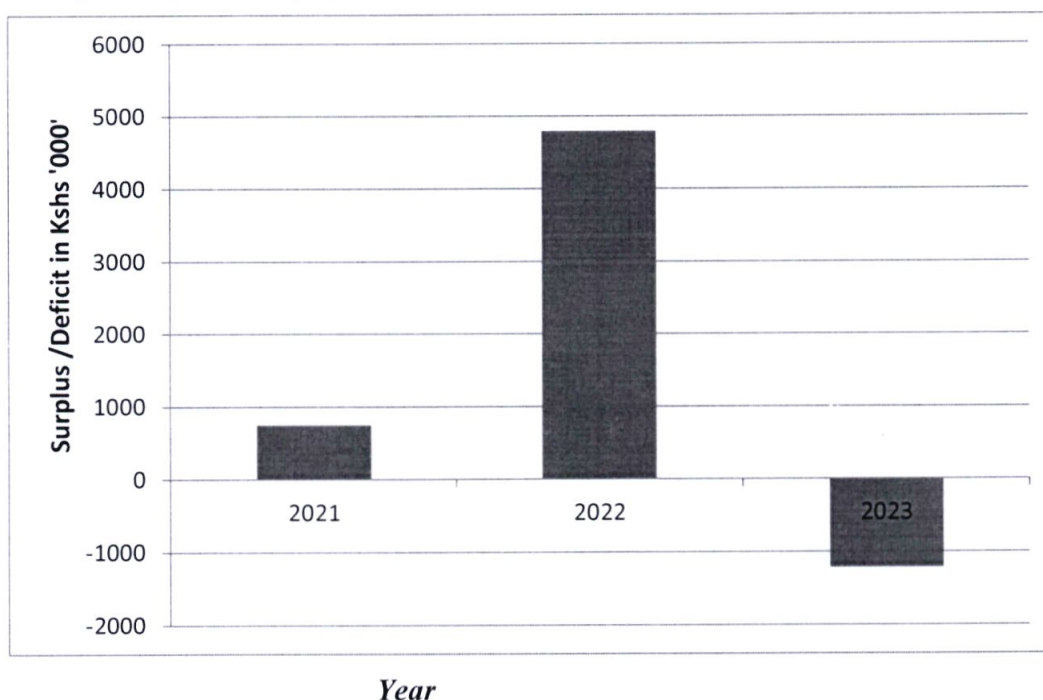
3. Summary Report of Performance of The School

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

a) Financial performance:

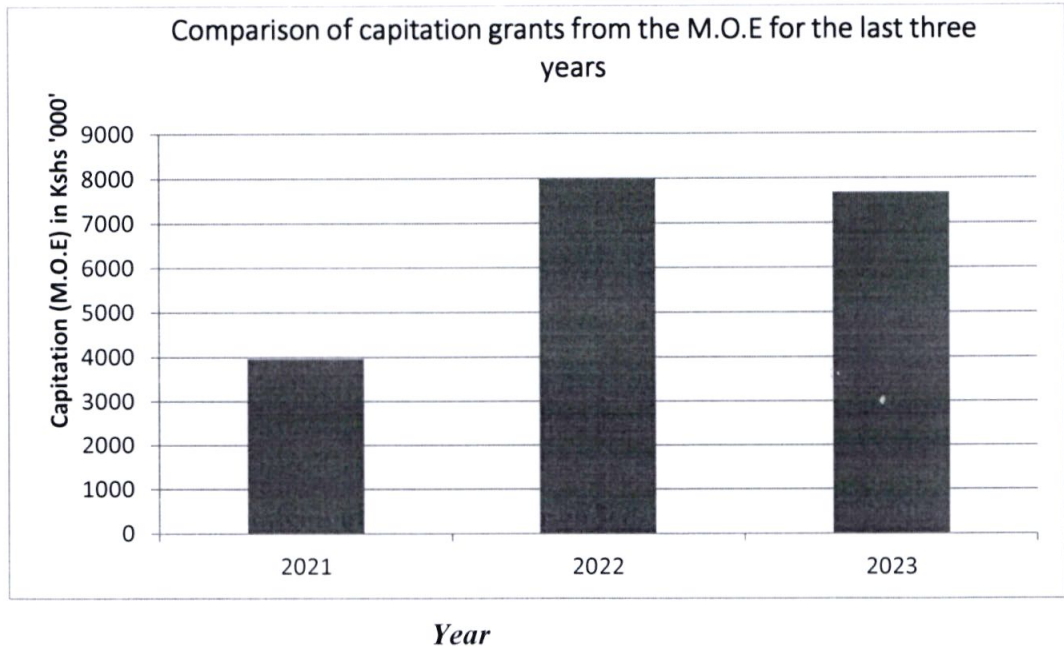
Year	2023	2022	2021
Suplus/Deficit	(1,221,738)	4,793,056	750,284

Surplus /deficit bar graph comparison for the last three years



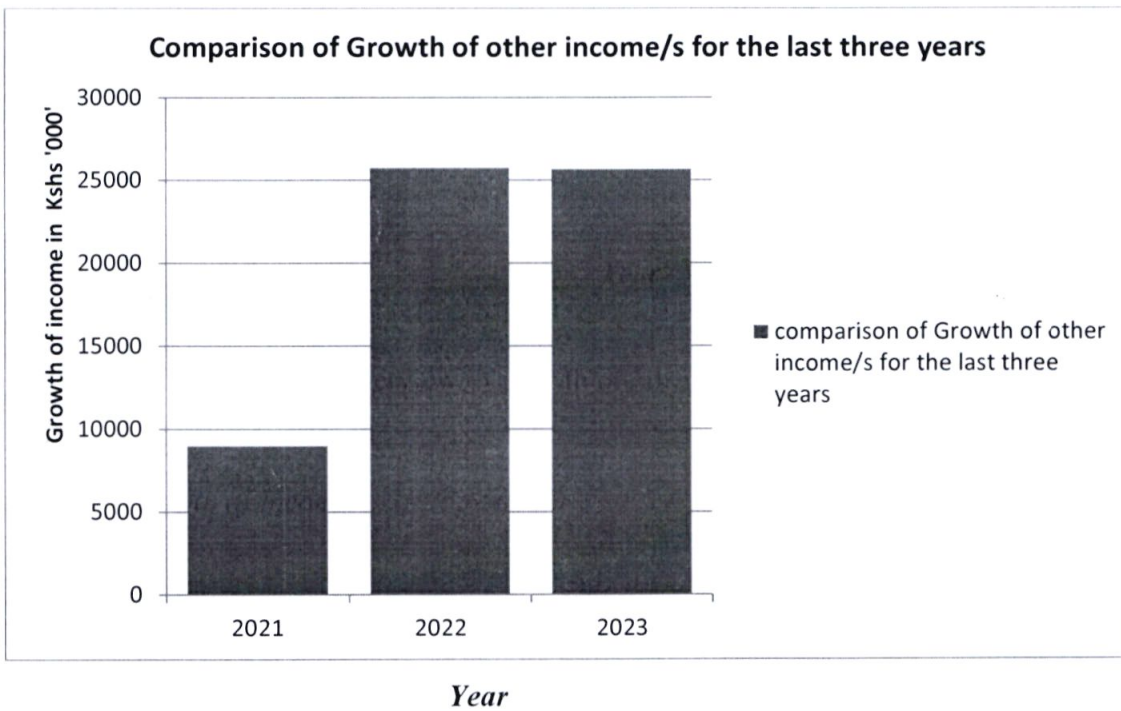
- Capitation grants from the Ministry of Education for the last three years

Year	2023	2022	2021
Capitation (MoE)	7,685,235	8,012,362	3,965,464



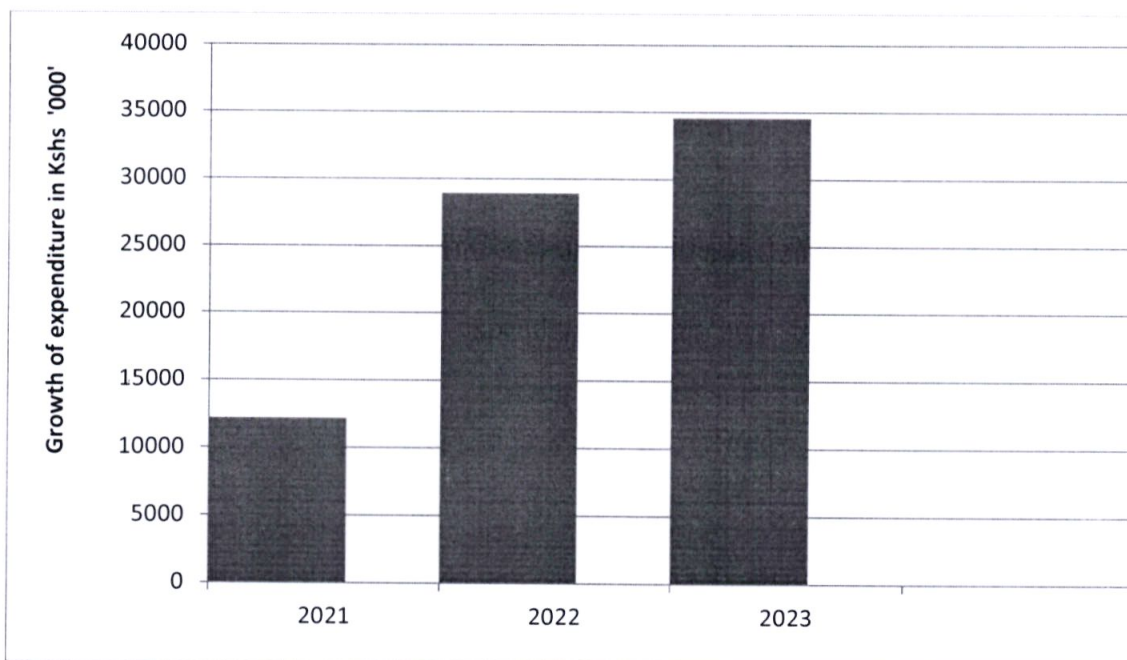
- A three-year overview of growth of other income(s) earned by the school.

Year	2023	2022	2021
Growth of Income	25,650,410	25,721,339	8,954,075



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

Year	2023	2022	2021
Growth In Expenditure	34,557,383	28,940,645	12,169,255



b) Teacher Student ratio:

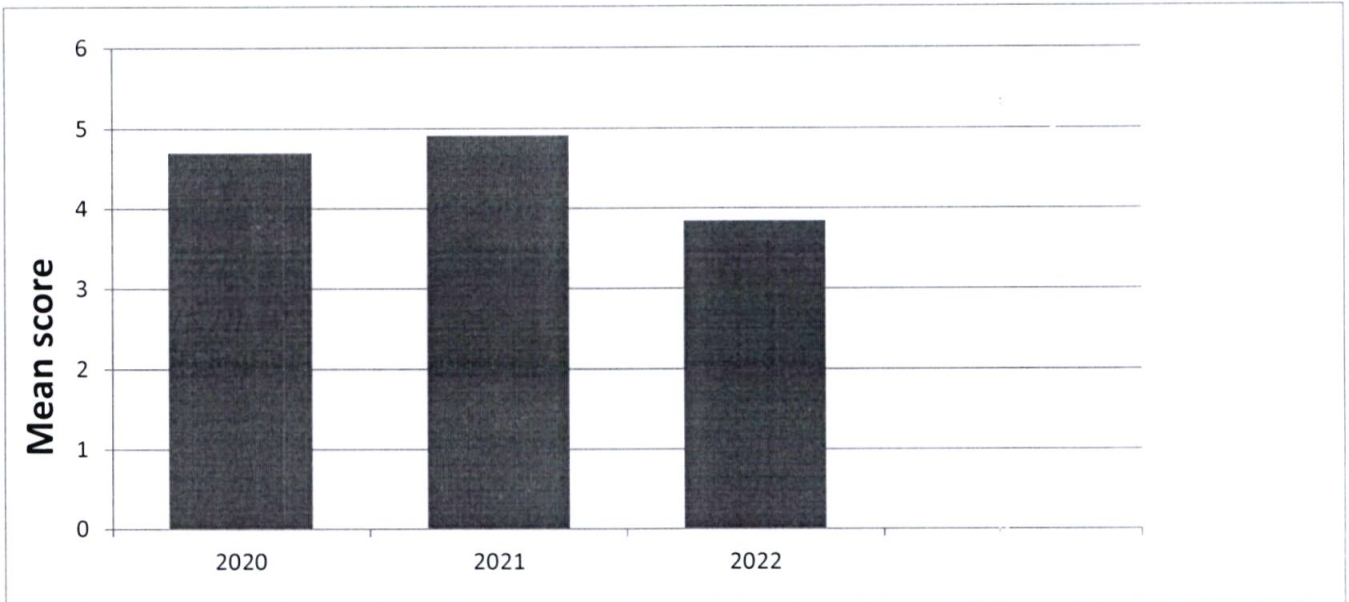
Number Of Teachers	Number of students
28	523

- Teacher to student ratio: 1:18
- one teacher was transferred during the year
- one teacher retired during the year

c) Mean score in the 2022 KCSE: 3.84

YEAR	2022	2021	2020
MEAN SCORE	3.84	4.91	4.70

KCSE Performance Graph For The Last Three Years



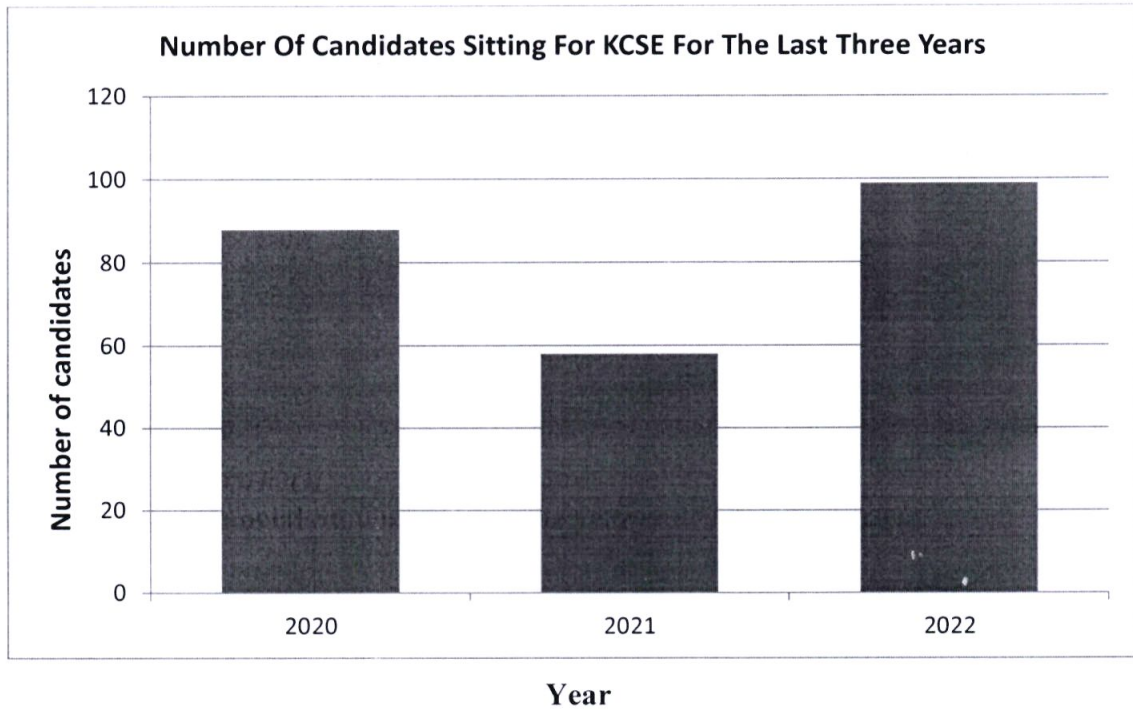
YEAR

d) Number of Candidates in the 2022 KCSE:

99 students sat for KCSE in the year 2022

Number of candidates sitting for KCSE over the last three years

YEAR	2022	2021	2020
No. Of Candidates Sitting For KCSE	99	58	88



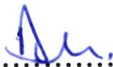
e) Capacity of the school:

523 Students with 18 toilets ,two laboratory, one small dining hall with a capacity of 400 students ,three dormitories ,twelve classrooms.

S/no	Amenities	Number	Population	Shortage ,excess or adequate resources
1.	Classes	12	523	adequate
2.	Toilets	18	523	Shortage
3.	Laboratory	2	523	Shortage
4.	Dormitory	3	523	Shortage
5.	Dining hall	1	523	Shortage

f) Development projects carried out by the school:

Project ranking	Type of project	Projected cost (Kshs)	Specify ,new or on-going	Source of funding	Status of project if ongoing or completed
1.	Dormitory construction	5,625,078.00	ongoing	1.Ministry of Education,(M.O.E) FSE Funds 2. Parents	Completed



.....
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 Munyu 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, 2023, and of the school's financial position as at that date.



.....
Name: Mary Njiraini
Designation: Chairman, School Board of Management
Date: 21/8/2024



.....
Name: Dorothy Migambi
Designation: School Principal & Secretary to Board of Management
Date: 21/8/2024



.....
Name: Lameck Nyabuga
Designation: Bursar/ Finance Officer
Date: 21/8/2024

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 MUNYU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – 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 the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Munyu Girls High School - Kiambu County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, 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 Munyu Girls High School Kiambu County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with cash basis of accounting methods under International Public Sector Accounting Standards and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances

Review of the financial statements presented for audit revealed the following unexplained variance;

- i. The statement of assets and liabilities discloses account's receivables of Kshs.16,094,880 and accounts payable of Kshs.5,327,936 as disclosed in Notes 13 and 14 to the financial statements while the supporting schedules provided indicated Kshs.5,295,714 and Kshs.3,707,791 for the receivables and payables, resulting to an unsupported balances of Kshs.10,799,166 and Kshs.1,620,145 respectively.
- ii. The statement of receipts and payments reflects school fund income-parents contribution of Kshs.24,394,160 as disclosed in Note 4 to the financial statements. The supporting schedule provided did not analyze the income into sub items as per the Note. Additionally, the supporting schedule indicated total income of Kshs.24,174,071 resulting to an unexplained variance of Kshs.220,089.
- iii. The statement of receipts and payments discloses payments for tuition, operations and boarding and school fund of Kshs.1,715,752, Kshs.4,534,707 and Kshs.25,957,122 as disclosed in Notes 6, 7 and 9 respectively. The supporting schedules however indicated Kshs.1,404,792, Kshs.4,541,509 and Kshs.22,558,772 resulting to unexplained variances of Kshs.310,980, Kshs.6,802 and Kshs.3,398,350 respectively.

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

2. Long Outstanding Accounts Receivables

The statement of financial assets and liabilities and Note 13 to the financial statements discloses accounts receivables of Kshs.16,094,880. However, included in the balance are receivables amounting to Kshs.7,745,348 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.7,745,348 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review

Other Matter

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, 2

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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. Underfunding of Capitation Grants

The statement of receipt and payments reflect grants for operations and tuition of Kshs.4,715,307 and Kshs.1,414,928 respectively, totaling to Kshs.6,130,235. Examination of documents provided for audit revealed that there were variances between the data in the National Education Management Information System (NEMIS) and School records relating to the enrolment of students. During the financial year 2022/2023, the NEMIS reported a total number of 517 students in the month of July, 2022, 519 students in the month of September, 2022 and January, 2023, and 523 students in the month of April, 2023, while the records from the enrollment record provided by the School indicated a total of 553 students in the months of July and September 2022,

and a total number of 551 students in the months of January, and April, 2023, resulting in variances in the enrollment data leading to underfunding of the school by Kshs.479,353. In the circumstances, the over-funding of the School may have affected service delivery for the students

2. Irregular Procurement - Construction of Dormitory and Ablution Block

Management entered into a contract on 22 December, 2022 for the construction of dormitory and ablution block under contract No. MGHS/2/2022/2023, at a contract sum of Kshs.3,468,740 and contract period of 180 days. Review of the procurement documents revealed that while the tender was opened and evaluated on 17 December, 2022, there was no evidence that the accounting officer had appointed adhoc tender opening and evaluation committees as per the Sections 46(1) and 78(1) of the Public Procurement and Asset Disposal Act, 2015. Further, the winning bidder accepted the award and the contract was entered into on 22 December, 2022 five days after the tender evaluation. This contrary to Section 135(3) of the Act which requires that written contract shall be entered into within the period specified in the notification but not less than 14 days after the notification of intention to award.

There was no evidence that the regret notices were issued to the unsuccessful bidders, contrary to Regulation 82(1) of the Public Procurement and Asset Disposal Regulations 2020 that stipulates that the notification to the unsuccessful bidder under section 87(3) of the Act, shall be in writing and shall be made at the same time the successful bidder is notified.

As at the time of audit May, 2024 the construction had been completed and in use but the certificate of practical completion and occupancy was not provided for audit review.

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

3. Unsupported Miscellaneous Incomes - Other Receipts

The statement of financial receipts and payments and Note 5 to the financial statements reflects school fund income-other receipts amounting to Kshs.1,256,250. However, the school failed to open/operate a separate bank account for other income generated activities and received the receipts in cash and spent in the running of the school as petty cash. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education (FDSE) that requires that schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 20 May, 2024 instead of the statutory deadline of 30 September, 2023. 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, 2021 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

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, 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 governance were not effective.

Basis for Conclusion

1. Lack of Segregation of Duties

The statement of financial receipts and payments and Notes 1 and 5 to the financial statements reflects receipts amounting to Kshs.31,827,104.85. The school bursar received the school revenue, receipted, deposited cheques and also did bank reconciliation statements. The lack of segregation of duties was an indicator of weakness in internal controls.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.109,374,240 in respect of fixed assets which includes land 9 acres and motor vehicles with a balance of Kshs.4,848,000. 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 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 control 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 control, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

17 January, 2025

MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

DESCRIPTION OF VOTE HEAD	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Government grants for tuition	1	1,414,928	1,490,362
Government grants for operations	2	4,715,307	4,422,000
Government Grants for Infrastructure	3	1,555,000	2,100,000
School Fund Income- Parents' Contributions	4	24,394,160	25,139,519
Miscellaneous Incomes	5	1,256,250	581,820
TOTAL RECEIPTS		33,335,645	33,733,701
PAYMENTS			
Payments for Tuition	6	1,715,752	1,177,138
Payments for operations	7	4,534,707	4,388,610
Payments for Infrastructure	8	2,349,802	1,329,199
Boarding and school fund payments	9	25,957,122	22,045,698
TOTAL PAYMENTS		34,557,383	28,940,645
SURPLUS/DEFICIT		(1,221,738)	4,793,056

The school financial statements were approved on 21/8/2024 and signed by:

..... Mary Njirani Dorothy Muggambi Lameck Nyabugis
 Name: Mary Njirani Name: Dorothy Muggambi Name: Lameck Nyabugis
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Date: 21/8/2024 Date: 21/8/2024 Date: 21/8/2024

7. Statement of Assets and Liabilities As At 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	524,278	1,726,132
Cash Balances	11	22,350	113,352
Short term Investment	12	-	-
Total Cash and Cash Equivalents		546,628	1,839,484
Account's receivables	13	16,094,880	13,256,543
TOTAL FINANCIAL ASSETS		16,641,508	15,096,027
FINANCIAL LIABILITIES			
Accounts Payable	14	5,327,936	2,560,717
NET FINANCIAL ASSETS		11,313,572	12,535,310
REPRESENTED BY			
Fund balance b/fwd 1st July 2022	15	12,535,310	7,742,254.00
Surplus for the year		(1,221,738)	4,793,056
NET FINANCIAL POSITION		11,313,572	12,535,310

The school's financial statements were approved on 21/8/2024 and signed by:

Mary Njirani

Name: Mary Njirani

Chair BOM

Date: 21/8/2024

Dorothy Mbugambi

Name: Dorothy Mbugambi
School Principal/ Secretary to BOM

Date: 21/8/2024

Kameck Nyabunga

Name: Kameck Nyabunga

Bursar/ Finance Officer

Date: 21/8/2024

MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

	2022-2023	2021-2022
	Kshs	Kshs
Cash from operating activities		
Receipts		
Government grants for Tuition	1,414,928	1,490,362
Government grants for Operations	4,715,307	4,422,000
Government grants for Infrastructure	1,555,000	2,100,000
School fund income- Parents contributions/ fees	21,893,927	21,882,703
Miscellaneous Income	1,256,250	581,820
Total Receipts	30,835,412	30,476,885
Payments		
Cash outflows for Tuition	1,404,772	1,494,556
Cash outflows for operations	4,534,707	4,388,610
Cashflows for Boarding /Lunch and school fund	23,998,987	21,989,073
Total payments	29,938,466	27,872,239
Net cash inflow/outflow from operating activities	896,946	2,604,646
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets	2,189,802	1,329,199
Proceeds from investments	-	-
Proceeds from Investments	-	-
Net cash inflows/outflows from Investing Activities	2,189,802	1,329,199
NET CASHFLOW FROM FINANCING ACTIVITIES	(1,292,856)	1,275,447
Proceeds from borrowings/ loans	-	-
Repayment of principal borrowings	-	-
Net cash inflows/outflows from Financing Activities		
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	(1,292,856)	1,275,447
Cash and cash equivalent at BEGINNING of the year	1,839,484	564,037
Cash and cash equivalent at END of the year	546,628	1,839,484

The school's financial statements were approved on 21/8/2024 and signed by:

.....
Name: Mary Njirau

Chair BOM

Date: 21/8/2024

.....
Name: Dorothy Mugambi

School Principal/ Secretary to BOM

Date: 21/8/2024

.....
Name: Kameek Nyabingi

Bursar/ Finance Officer

Date: 21/8/2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Text books	0		0	0	0
Exercise books	0		0	0	0
Laboratory equipments and apparatus	0		0	0	0
Teaching/learning materials	998,500		998,500	1,414,928	141.71 %
chalks	0		0	0	0
Internal exams	0		0	0	0
Reference materials	0		0	0	0
(2) CAPITATION GRANT ON OPERATIONS					
Personal emoluments	3,093,390		3,093,390	935,046	30.23%
Local transport / travelling	250,000		250,000	0	0
Electricity and water	860,000		860,000	48,833	5.68%
Medical	325,000		325,000	103,800	31.94%
Others/ADM	496,610		496,610	2,812,040	566.25%
Activity	425,000		425,000	292,588	68.84%
RMI				523,000	

	-				
3) FDSE for Infrastructure					
Maintenance & Improvement MOE	2,500,000.00		2,500,000	1,555,000	62.20
M&I Parents Contribution	0		0	0	0
Economic Stimulus Programs	0		0	0	0
Transition Infrastructure Grants	0		0	0	0
(4) FEES CHARGED ON PARENTS					
Personnel emoluments	690,000		690,000	1,191,478	172.68 %
Repairs and maintenance	1,045,000		1,045,000	902,360	86.35%
Local transport / travelling	780,000		780,000	843,022	108.08%
Electricity and water	1,726,200		1,726,200	2,004,381	116.12%
Administration costs	2,239,500		2,239,500	1,873,122	83.64%
Activity	250,000		250,000	256,649	102.66%
Fee on Boarding Equipment and Stores	11,309,400		11,309,400	17,323,148	153.2%
5) Miscellaneous income					
Rent Income	0		0	17,700	0%
Student Id	0		0	32,200	0%
PA Projects	1,000,000.00		1,000,000	853,990	85.40%
Bus Hire	0		0	192,950	0
Uniform	0		0	159,410	0
TOTAL INCOME	32,307,405		32,307,405	33,335,645	
(6) EXPENDITURE FOR TUITION					
Text books					
Exercise books	0	0	0	0	0

Laboratory equipments and chemicals	0	0	0	0	0
Teaching/learning materials	943,275.00		943,275	1,715,752	181.89%
chalks	0	0	0	0	0
Exams and Assessments	0	0	0	0	0
Reference Materials	0	0	0	0	0
Bank charges	0	0	0	0	0
	0	0	0	0	0
(7) EXPENDITURE FOR OPERATIONS					
Repairs and maintenance					
Personal emoluments	3,093,390		3,093,390	2,981,131	96.37%
Local transport / travelling	250,000		250,000	30,000	12%
Electricity and water	860,000		860,000	366,804	42.65%
Insurance	325,000		325,000	0	0
others	496,610		496,610	1,045,222	210.47%
Activity	425,000		425,000	105,000	24.71%
medical	325,000		325,000	0	0
Bank charges	0		0	6,550	0
(8) Expenditure for Infrastructure					
Construction of classrooms	2,500,000		2,500,000	2,348,920	93.96%
Construction of Laboratory	0	0	0	0	0%
Construction of Dormitory	0	0	0	0	0%
Purchase of Furniture	0	0	0	0	0%
Purchase of Equipment	0	0	0	0	0%
Purchase of Machinery	0	0	0	0	0%
Bank Charges	0	0	0	882	0%

(9) Expenditure For School fund/Lunch/Boarding					
Boarding Equipment and stores	11,065,890		11,065,890	14,828,745	134.00%
Personal Emoluments	690,000		690,000	1,534,534	222.40%
Repairs,Maintenanace and Improvement	1,045,000		1,045,000	1,842,674	176.33%
Local Transport and Travelling	780,000		780,000	921,580	118.15%
Electricity Water and Conservancy	1,726,200		1,726,200	1,771,815	102.64%
Medical expenses			0	133,754	0
Administration Cost	2,239,500		2,239,500	2,395,699	106.97%
Activity	250,000		250,000	439,287	175.71%
Insurance	330,000		330,000	326,028	98.80%
Fees Refund	0		0	528,524	0
School Farm	0		0	1,585	0
Uniform	0		0	148,355	0
Gratuity	0		0	50,000	0
Students Id	0		0	32,200	0
Bank Charges	0		0	25,908	0
PA Project	1,000,000.00		1,000,000	966,134	96.61 %
Bus Hire	0		0	10300	0
Totals	28,344,865.00		28,344,865	34,557,383	

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 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	225,675	0
Laboratory Equipment	0	0
Internal Exams	0	0
Teaching / Learning Materials	1,189,253	1,490,362
Total	1,414,928	1,490,362

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	935,046	0
Repairs And Maintenance	523,000	0
Local Transport / Travelling	0	0
Electricity And Water	48,833	0
Medical	103,800	90,000
Administration Costs	0	0
Activity	292,588	0
Other Vote Heads (adm costs,,PE,LT&T,EWC insurance)	2,812,040	4,332,000
Total	4,715,307	4,422,000

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	1,555,0000	2,100,000
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (<i>specify</i>)(NGCDF and County govt.	0	0
Total	1,555,000	2,100,000

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
BES	17,323,148	17,252,336
RMI	902,360	1,311,616
EWC	2,004,381	2,584,406
LT&T	843,022	429,880
ACTIVITY	256,649	284,486
ADM	1,873,122	1,109,898
PERSONAL EMOLUMENTS	1,191,478	2,116,897
Insurance	0	50,000
	0	0
	0	0
	0	0
Total	24,394,160	25,139,519

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	17,700	9,700
Income from farming activities	0	0
PA project	853,990	306,800
Students Id	32,200	0
income from Bus Hire	192,950	0
Fee for Hire of Ground and Equipment	0	0
Income from Grants and Donations	0	0
Uniform	159,410	265,320
Total	1,256,250	581,820

Notes to the Financial Statements (continued)

6 Tuition Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Text books	0	0
Exercise books	0	0
Laboratory equipments and chemicals	0	0
Teaching/learning materials	1,697,020	1,171,912
chalks	0	0
Exams and Assessments	0	0
Reference Materials	16,400	0
Bank charges	2,332	5,226
others- specify	0	0
Total	1,715,752	1,177,138

7 Operations Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Repairs and maintenance	0	137,600
Personal emoluments	2,981,131	3,251,620
Local transport / travelling	30,000	30,000
Electricity and water	366,804	415,307
Insurance	0	0
Administration costs	0	355,683
Activity	105,000	198,400
infrastructure	0	0
Other Voteheads	1,045,222	0
Bank charges	6,550	0
Medical	0	0
	0	0
Total	4,534,707	4,388,610

Notes to the Financial Statements (continued)

8 Infrastructure Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	2,348,920	1,329,199
Construction of Laboratory	0	0
Construction of Dormitory	0	0
Purchase of Furniture	0	0
Drilling of Boreholes	0	0
others - Bank charges	882	0
Total	2,349,802	1,329,199

9 Boarding And School Fund Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
BES	14,828,745	11,271,091
RMI	1,842,674	4,402,690
EWC	1,771,815	718,460
LT&T	921,580	1,210,580
ACTIVITY	439,287	363,700
ADM	2,395,699	2,847,064
PERSONAL EMOLUMENTS	1,534,534	357,652
Insurance	326,028	177,612
Fees refund	528,524	310,360
School farm	1,585	0
Uniform	148,355	254,265
Gratuity	50,000	50,000
Students Id	32,200	0
medical	133,754	82,224
Bank charges	25,908	0
project	966,134	0
bus hire	10,300	0
Total	25,957,122	22,045,698

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102189928	28,070	17,915
Operations Account	Active	1102191477	230,845	50,246
School Fund Account/Boarding	Active	1102172863	94,699	852,505
Savings Account	Dormant	1106131223	1,665	1,665
Infrastructural Account	Active	1287230806	168,999	803,801
Income Generating Activities Account			-	-
Infrastructural Account			-	-
Total			524,278	1,726,132

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	22,350	113,352
Total	22,350	113,352

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

Notes to the Financial Statements (continued)

13 a Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	16,094,880	13,256,543
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0	0
Imprest (list/schedule attached)	0	0
Rent arrears (list/schedule attached)	0	0
Total	16,094,880	13,256,543

13b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
		% of the Total		% of the Total
Less than 1 year	5,295,714	33	4,189,894	32
Between 1- 2 years	1,732,517	11	1,321,301	10
Between 2-3 years	1,321,301	8	1,363,310	10
Over 3 years	7,745,348	48	6,382,038	48
Total	16,094,880		13,256,543	

14. Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,707,791	1,253,126
Prepaid Fees	1,028,963	690,859
Caution money	572,837	572,837
Unpaid salaries and statutory deductions	0	0
Clubs and societies	18,345	43,895
Total	5,327,936	2,560,717

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current	% of the total	Comparative	% of the total
Less than 1 year	3,707,791	100%	1,253,126	100%
Between 1- 2 years	0.00	0%	0.00	0%
Between 2-3 years	0.00	0%	0.00	0%
Over 3 years	0.00	0%		0%
Total	3,707,791	100%	1,253,126	100%

15. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	1,726,132	519,045
Cash Balances	113,352	44,992
Short Term Investments	0	0
Receivables	13,256,543	10,136,480
Payables	2,560,717	2,958,263
Total	12,535,310	7,742,254

Other important disclosure notes

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

16. Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17. Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	0	0	0
Goats	0	0	0
Trees	350	350,000	350,000
Coffee Or Tea Plantation	0	0	0
Poultry	0	0	0
Others (specify)	0	0	0
Total	350	350,000	350,000

18. Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	0	0
Balance at the end of the year	0	0

Other important disclosure notes

19. Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	498,313	205,391
Lab consumables	20,000	70,000
Farm produce	0	0
Medication	5,000	3,000
Construction Materials	0	0
Others (specify)	0	0
	523,314	278,391

(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)


MUNYU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

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

21. 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
	Kshs		Kshs	Kshs	Kshs	
Supply Of Goods						
1. JALIMU ENTERPRISES	1,533,055	1 ST JULY 2022	1,186,490	346,565	74,535	To be paid
2. MUNYU LOCATION WATER PROJECT	171,547	1 ST JULY 2022	0	16,874	0	To be paid
3. DIGITOM SYSTEMS AND OFFICE SUPPLIES	60,000	1 ST JULY 2022	0	60,000	230,800	To be paid
	873,110	1 ST JULY 2022	850,610	82,500	0	To be paid
4. WEAVER BIRD GARMENTS LTD	125,830	1 ST JULY 2022		50,920	20,460	To be paid
5. LILY CATERING SERVICES	4,069,920	1 ST JULY 2022	3,006,820	1,063,100	0	To be paid
6. WAIYIWATI ENTERPRISES	256,360	1 ST JULY 2022	256,360	28,350	26,520	To be paid
7. DPL FESTIVE LTD	28,350	1 ST JULY 2022	1,580,460	203,920	91,500	To be paid
8. KWA PABRO BUTCHERY	1,580,460	1 ST JULY 2022	1,130,270	110,660		To be paid
9. FELISTERS WANJIKU KABUGU	203,920	1 ST JULY 2022	1,656,327	318,795	239,061	To be paid
10. JOHN MAINA KAMAU	1,240,930	1 ST JULY 2022	538,900	107,750	48,650	To be paid
11. ANTIQUES TRADERS	1,656,327	1 ST JULY 2022	1,178,200	532,400	0	To be paid
12. EUREKA FARM	674,560	1 ST JULY 2022	606,880	67,680	74,880	To be paid

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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
13. USAFI MERCHANTS	166,000	1 ST JULY 2022	94,000	72,000	0	To be paid
14. ELISE ENTERPRISES	302,400	1 ST JULY 2022	282,650	19,700	0	To be paid
15. JOHN OKUMU	17,000	1 ST JULY 2022	12,800	4,200	0	To be paid
16. READERS QUEST PUBLISHERS	245,000	1 ST JULY 2022	160,000	85,000	0	To be paid
17. KENLEADS ENTERPRISES	110,170	1 ST JULY 2022	102,670	7,500	0	To be paid
18. WANIKA ENTERPRISES	91,890	1 ST JULY 2022	0	91,890	0	To be paid
19. EVERGREEN COUNTIES LTD	3,468,740	22 ND DECEMBER 2022	2,188,920	160,000	2,188,920	To be paid
		22 ND DECEMBER 2022	952,697	13,437	952,697	To be paid
Sub-Total				3,443,241		
Supply Of Services						
20. MICKEYTECH WELDING & FABRICATIONS	593,150	1 ST JULY 2022	520,400	72,750	41,400	To be paid
21. FLOBY AUTO GARAGE	284,190	1 ST JULY 2022	176,790	107,400	0	To be paid
22. OBADIAH MWAURA	161,685	1 ST JULY 2022	144,335	17,350	0	To be paid
23. MICHAEL MAGUATHI	247,850	1 ST JULY 2022	202,800	45,050	27,350	To be paid
24. ROBERT KARIUKI	155,220	1 ST JULY 2022	133,220	22,000	0	To be paid
Sub-Total				264,550		

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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
Grand Total				<u>3,707,791</u>		

Annex 2 – Summary of Fixed Assets Register

1 Summary Of Fixed Assets Register

Asset Class	Description of Items	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land	land acreage (9 acres)				
Buildings And Structures	-Science Lab (Twin)	4,000,000.00			4,000,000.00
	-Dormitories (3Blocks)	18,200,000.00	3,468,740.00		21,668,740.00
	-Dining Hall & Kitchen	6,000,000.00			6,000,000.00
	-Staffroom, Admin Block and 10 Classes	19,500,000.00			19,500,000.00
	-Ablution Blocks 18 door pit latrines	1,200,000.00			1,200,000.00
	-Kitchen Store,one small	800,000.00			800,000.00
	-Library and Homescience Block	5,000,000.00			5,000,000.00
	-1 Block of 6 Two bedroom Houses	15,000,000.00			15,000,000.00
	-3 x2 separate 2bedroom Houses	18,000,000.00			18,000,000.00
	-10,000 Ltr Plastic Water Tanks , 4 tanks	432,000.00			432,000.00
	-One Plastic Water Tanks 6,000Ltr	55,000.00			55,000.00
	-Permanent Stone Tanks 2big, 1small	2,500,000.00			2,500,000.00

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Motor Vehicles	-51 seater Isuzu FRR Bus	4,848,000.00			4,848,000.00
Office Equipment, Furniture And Fittings	-Two office cabinets, -20 office desks,6 dining tables, -520 student desks and chairs, -200 plastic chairs - 36 office chairs	2,500,000.00			2,500,000.00
	Beds	3,442,500.00			3,442,500.00
Textbooks	Textbooks	1,200,000.00			1,200,000.00
ICT Equipment, And Other ICT Assets	-10 Dell Computers	250,000.00			250,000.00
	-Sony Projector	20,000.00			20,000.00
	-Kyocera 1800 Printer	75,000.00			75,000.00
	-2 Hp Laptops	70,000.00			70,000.00
	-Riso CZ100 Printer	150,000.00			150,000.00
	-Laserjet 1005 Printer	25,000.00			25,000.00
	-MPF 8130 Printer	25000.00			25000.00
	-Server & Router	70,000.00			70,000.00
	-Server & Router	30,000.00			30,000.00
	-24" TV	20,000.00			20,000.00
-1 Sub Woofer	50,000.00			50,000.00	
-5 Big Speakers					
- Kyocera TASKALFA 3510i Printer	70,000.00			70,000.00	
Tools And Apparatus	- 2 Giant Tea Urns	140,000.00			140,000.00
	- 4 cooking sufurias,	40,000.00			40,000.00
	-65 small size serving sufurias	75,000.00			75,000.00

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Other Machinery And Equipment	- One Generator,	750,000.00			750,000.00
	-Kitchen Cookers	650,000.00			650,000.00
	-16 Singer Sewing Machines and their tables	400,000.00			400,000.00
	-Homescience Cookers	76,000.00			76,000.00
	-Homescience Gas Cylinders	44,000.00			44,000.00
	-Homescience table top cookers	67,500.00			67,500.00
	-Two 13 kg Labs Gas Cylinder	40,000.00			40,000.00
	-FRIDGE	25,500.00			25,500.00
Intangible Assets- Soft Ware	Schools accounting software (SCHAACCS)	65,000.00			65,000.00
TOTAL		105,905,500.00	3,468,740.00		109,374,240.00

