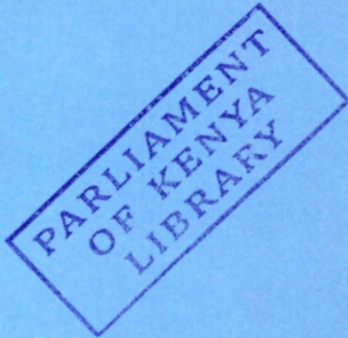


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	10 APR 2025
	THURSDAY
TABLED BY:	HON. SILVANUS OSORO, MP
	MAJORITY PARTY WHIP
CLERK AT THE TABLE:	INZOFU MWALE

REPORT

OF

THE AUDITOR-GENERAL

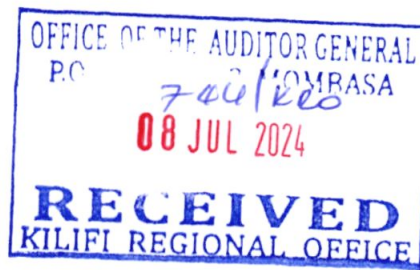
ON

MOI NYABOHANSE GIRLS' HIGH SCHOOL

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

MIGORI COUNTY

Revised 30th June 2022.



MOI NYABOHANSE GIRLS HIGH 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 Standard: (IPSAS)

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MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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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

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 MIGORI County, MABERA Sub-County.

The school was registered in 1982 under registration number GP/A/3305/2005 and is currently categorized as a *National* public school established, owned or operated by the Government.

The school is a boarding school and had 936 students as at 30th June 2022. It has 18 streams and 34 teachers of which 10 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. JOSEPH CHACHA	Chairman	JUNE 2022
2	MRS DEBORA AMAUKA	Secretary- Principal	JUNE 2022
3	MRS BAHATI MWITA	Member	JUNE 2022
4	MRS ESTHER GIKONYO	Member	JUNE 2022
5	MR MARK GIKARO	Member	JUNE 2022
6	MR DANIEL WAMBURA	Member	JUNE 2022
7	MRS EMMY KIGET	Member – Rep CEB	JUNE 2022
8	MR FREDRICK OBIERO	Member Rep Teachers	JUNE 2022
9	MR JOHN OUMA MR JOSEPH MOKAMI MRS EVERLINE OGOLA	3 Members - Sponsor	JUNE 2022
10	MR JOSEPH CHACHA	Member - Community	JUNE 2022
11	MRS TERESIA NCHAMA	Member Special Needs	JUNE 2022
12	MS CHARITY AMONDI	Rep Students	JUNE 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 par 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	PROF JOSEPH CHACHA MRS DEBORA AMUKA MR JOHN WILLIAM MR MAURICE ADIPO	CHAIR SECRETARY D/CHAIR P A CHAIR	2 OUT OF 3
2	Audit Committee	MR MARK MANKO MR JOSEPH CHACHA MRS ESTHER GIKONYO PROF JOSEPH CHACHA		2 OUT OF 3
3	Finance, procurement and general purposes Committee	MR MARK MANKO MR JOSEPH CHACHA MRS ESTHER GIKONYO PROF JOSEPH CHACHA MR JOHN WILLIAM MRS DEBORA AMUKA	CHAIRMAN MEMBER MEMBER MEMBER MEMBER SECRETARY	2 OUT OF 3
4	Academic Committee	MR GEORGE SEDA MR BAHATI MWITA MR MAURICE ADIPO PROF. JOSEPH CHACHA MRS DEBORA AMUKA	CHAIRMAN MEMBER MEMBER MEMBER SECRETARY	1 OUT OF 3

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

5	Development Committee			
6	Discipline and welfare Committee	MRS TERESA NCHAMA MR FREDRICK OBIERO MRS EVERLINE OGOLA PROF. JOSEPH CHACHA MR JOHN WILLIAM MRS DEBORA AMUKA	CHAIRLADY MEMBER MEMBER MEMBER MEMBER SECRETARY	2 OUT OF 3

(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	Identification
1	Principal	MRS DEBORAH AMUKA	TSC No.349118
2	Deputy Principal	MRS JANET OMAMBIA	TSC No.390017
3	School Bursar	MRS TABITHA MAIGWA	ID No.10792292

(e) Schools contacts

Post Office Box: 29 ISEBANIA
Telephone: 0725619428
E-mail: moinyabohansegirls@gmail.com

(f) School Bankers

The School operates 7 Bank Accounts as follows

1 TUITION ACCOUNT

Name of Bank: COOPERATIVE
Branch MIGORI
Account No 1139077128000

2 OPERATIONS ACCOUNT

Name of Bank: COOPERATIVE
Branch MIGORI
Account No 1139077128001

3 SCHOOL FUND ACCOUNT

Name of Bank: KCB
Branch MIGORI
Account No 1127080083

4 SAVINGS ACCOUNTS

Name of Bank: KCB
Branch MIGORI
Account No 1106195841

5 SAVINGS ACCOUNTS

Name of Bank: COOPERATIVE
Branch MIGORI
Account No 1129077128000

6 MIFACCOUNT

Name of Bank: KCB
Branch ISIBANIA
Account No 1170456855

7 CDF ACCOUNT

Name of Bank: KCB
Branch ISIBANIA
Account No 1127080083

(g) Independent Auditors

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

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) Financial performance

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

<i>Year</i>	<i>Deficit</i>	<i>Surplus</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>31st December 2020</i>		<i>6,147,181.75</i>
<i>30th June 2021</i>		<i>8,947,181.51</i>
<i>30th June 2022</i>		<i>2,586,318.58</i>

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

<i>Year</i>	<i>Capitation Grant</i>
	<i>Kshs</i>
<i>31st December 2020</i>	<i>5,547,020.05</i>
<i>30th June 2021</i>	<i>7,950,225.75</i>
<i>30th June 2022</i>	<i>15,502,159.00</i>

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

<i>Year</i>	<i>Ratio of Capitation Per student</i>
	<i>Kshs</i>
<i>31st December 2020</i>	<i>13,501.00</i>
<i>30th June 2021</i>	<i>11,221.30</i>
<i>30th June 2022</i>	<i>20,089.10</i>

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

<i>Year</i>	<i>Growth of Income earned by School</i>
	<i>Kshs</i>
<i>31st December 2020</i>	<i>15,208,795.00</i>
<i>30th June 2021</i>	<i>25,698,765.00</i>
<i>30th June 2022</i>	<i>59,487,503.00</i>

A three year overview of growth in expenditure of the school

<i>Year</i>	<i>Growth of Expenditure of the School</i>
	<i>Kshs</i>
<i>31st December 2020</i>	<i>19,576,800.55</i>
<i>30th June 2021</i>	<i>25,478,199.24</i>
<i>30th June 2022</i>	<i>72,403,343.42</i>

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

➤ *Movement of debtors of the school over the last three years*

<i>Year</i>	<i>Movement of Debtors</i>
	<i>Kshs</i>
<i>31st December 2020</i>	5,752,500.00
<i>30th June 2021</i>	7,491,371.00
<i>30th June 2022</i>	14,468,115.00

➤ *Movement of creditors of the school over the last three years*

<i>Year</i>	<i>Movement of Creditors</i>
	<i>Kshs</i>
<i>31st December 2020</i>	1,575,980.00
<i>30th June 2021</i>	931,798.00
<i>30th June 2022</i>	7,120,109.00

➤ *Movement of cash and bank balances over the last three years*

<i>Year</i>	<i>Movement of Cash Balances</i>
	<i>Kshs</i>
<i>31st December 2020</i>	3,245,980.23
<i>30th June 2021</i>	4,204,012.93
<i>30th June 2022</i>	10,174,630.15

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

<i>Years</i>	<i>Teacher-Student Ratio</i>	<i>No Of Teachers Recruited</i>	<i>No of Teachers Transferred/Retired</i>	<i>No of Teachers Employed by TSC</i>	<i>No Of Teachers Employed by BOM</i>
<i>31st December 2020</i>	<i>1:37</i>				
<i>30th June 2021</i>	<i>1:28</i>				
<i>31st December 2022</i>	<i>1:29</i>				

<i>Subjects</i>	<i>Eng</i>	<i>Kisw</i>	<i>Maths</i>	<i>Chem</i>	<i>Physics</i>	<i>Hist</i>	<i>Bio</i>	<i>H/s cie</i>	<i>Comp</i>	<i>Busin ess</i>	<i>Geo g</i>	<i>Agr ic</i>	<i>CR E</i>	<i>FRE NC H</i>
<i>Years</i>														
<i>31st December 2020</i>	4	4	4	3	2	5	5	1	1	3	4	2	2	1
<i>30th June 2021</i>	4	4	4	3	2	5	5	1	1	3	4	2	2	1
<i>30th June 2022</i>	4	4	4	3	2	5	5	1	1	3	4	2	2	1
<i>Shortage of Teachers per Subject</i>														

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

b) Mean score in the 2020 To 2022 KCSE

<i>Years</i>	<i>No Of Candidates sitting KCSE</i>	<i>No Transitioning To Higher Learning</i>	<i>KCSE Mean Score</i>	<i>Comment in Comparison To School's Set Mean Score</i>	<i>Deviation</i>
2020	164		6.2562		
2021	162		6.253		
2022	186		6.843		

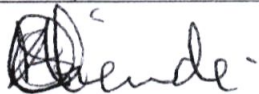
c) Capacity of the school

<i>No of Students</i>	939								
<i>Facilities</i>	<i>Dormitories</i>	<i>D/Halls</i>	<i>Science Labs</i>	<i>Toilets</i>	<i>Water</i>	<i>Classes</i>	<i>Kitchen</i>	<i>Sch.bus</i>	<i>Library</i>
<i>No of Facilities</i>	9	1	2	63	17 Tanks	18	1	1	1
<i>Shortage of Facilities</i>	0	0	1	0	0	2	0	0	0

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

a) Development projects carried out by the school:

		Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2020	2 STOREY DORM					
2021	2 STOREY DORM	MIF/TIG		42,000,000	34,000,000	
2022	1 STOREY CLASSROOM	MIF	ON GOING		4,000,000	



MRS DEBORA AMUKA

School Principal

3. 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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *MOI NYABOIHANSE GIRLS SEC. 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.

PROF. JOSEPH CHACHA

Name: 

Designation: Chairman, School Board of Management


Date: 02/07/2024

MRS DEBORA AMUKA

Name: 

Designation: School Principal & Secretary to Board of Management

Date: 02-7-2024

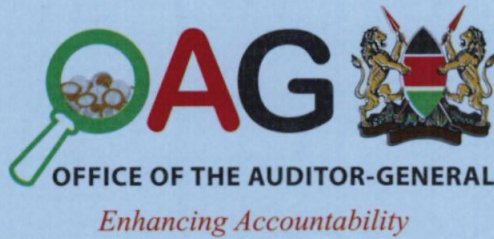
Name: 

Designation: Bursar/ Finance Officer

Date: 02/07/2024 

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 MOI NYABOHANSE GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MIGORI 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 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, the risk management environment and the 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 Moi Nyabohanse Girls' High School - Migori County set out on pages 14 to 31, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies

Report of the Auditor-General on Moi Nyabohanse Girls' High School for the year ended 30 June, 2022 – Migori County

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 the Moi Nyabohanse Girls' High School - Migori County for the financial year ended 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.2,888,416 and Kshs.12,613,743 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed an amount of Kshs.15,502,159 whereas the NEMIS capitation reflects an amount of Kshs.14,068,206, resulting to an unexplained variance of Kshs.1,433,953.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.2,888,416 and Kshs.12,613,743 could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.14,468,115 in respect of fees arrears as disclosed in Note 14 to the financial statements. Included in the balance are receivables amounting to Kshs.14,123,482 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.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.14,123,482 could not be confirmed.

3. Inaccuracies in the Financial Statements

Statement of cash flow reveals cash and cash equivalent at the beginning of Kshs.4,196,973 while the comparative balance at the close of the year 2020-2021 is Kshs.4,204,013 resulting to an unexplained variance of Kshs.7,040. In addition, Note 14a reflects ageing analysis of accounts payable amount of Kshs.6,360,799 which do not tally to Note 14 to the financial statements balance of Kshs.7,120,109 resulting to unexplained variance of Kshs.759,310.

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

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.82,970,000 and Kshs.74,989,663 respectively, resulting to an under-funding of Kshs.7,980,337 or 10% of the budget. However, the School spent a balance of Kshs.72,403,343 against actual receipts of Kshs.74,989,663 resulting to an under-utilization of Kshs.2,586,320 or 3% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.56,699,272 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.468,500 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.468,500 could not be confirmed.

2. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed nine hundred and fifty-six (956) books to the School while only nine hundred (900) books were issued to the students, resulting to an unexplained excess text books of fifty-six (56) books in the School store.

In the circumstances, value for money on the excess fifty-six (56) text books could not be confirmed.

3. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.7,120,109. However, included in the balance are trade payables balance of Kshs.6,360,799 which had been outstanding for more than one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

4. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.12,613,743 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included is an amount of Kshs.938,000 was transferred on 4 August, 2022 or one hundred and three (103) days of receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows: -

The table of content does not correspond to the actual page numbers on Item 11 and 12 on significant Accounting Policies and Notes to the financial statements.

Summary of fixed assets register at Annex 2 on page 33 reflects a Kshs.Nil balance which does not portray the true and fair view of the statement of financial assets and financial liabilities since the entity has got motor vehicles and other buildings.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

6. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 7 May, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref. No: 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 the International Standards for Supreme Audit Institutions (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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control, 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 services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

23 January, 2025

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

5. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,888,416.00	1,066,940.75
Government grants for operations	2	12,613,743.30	6,883,285.00
School fund income- parents' contributions	3	59,487,503.00	25,698,765.00
Miscellaneous incomes	4		776,390.00
Total Receipts		74,989,662.00	34,425,380.75
Payments			
Tuition	5	2,168,375.00	1,531,450.00
Operations	6	13,535,496.58	5,095,291.00
Boarding and school fund	7	56,699,471.84	18,851,458.24
Total Payments		72,403,343.42	25,478,199.24
Surplus/Deficit		2,586,318.58	8,947,181.51

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

PROF. JOSEPH CHACHA

Name: 

Chair BOM

Date: 2/7/2024

MRS DEBORA AMUKA

Name: 

School Principal/ Secretary to BOM

Date: 02-7-2024

Name: 

Bursar/ Finance Officer

Date: 02/07/2024

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

6. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,027,075.00	3,660,228.78
Cash balances	11	46,165.00	7,039.65
Short term investments	12	4,101,390.15	536,744.50
Total cash and cash equivalent		10,174,630.15	4,204,012.93
Accounts receivables	13	14,468,115.00	7,491,371.00
Total financial assets		24,642,745.15	11,695,383.93
Financial liabilities			
Accounts payables	14	7,120,109.00	931,978.00
Net financial assets		17,522,636.15	10,763,405.93
Represented by			
Accumulated fund b/fwd	15	14,936,317.57	1,816,224.42
Surplus/deficit for the year		2,586,318.58	8,947,181.51
Net financial position		17,522,636.15	10,763,405.93

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

PROF. JOSEPH CHACHA

Name: 

Chair BOM

Date: 2/7/2024

MRS DEBORA AMUKA

Name: 
School Principal/ Secretary to
BOM

Date: 02-7-2024

Name: 

Bursar/ Finance Officer

Date: 
02/07/2024

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Statement of Cash Flows for the Ended 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,888,416.60	1,066,940.75
Government grants for operations		12,613,743.30	6,883,285.00
School fund income- parents contributions/ fees		59,487,503.00	19,163,943.00
Other income		3,391,337.39	776,390.00
Total receipts		78,381,000.29	27,890,558.75
Payments			
Cash outflows for tuition		2,168,375.00	1,531,450.00
Cash outflows for operations		13,535,496.58	5,095,291.00
Cash outflows Boarding/lunch and school fund payments		56,699,471.84	18,851,458.89
Total payments		72,403,343.42	25,478,199.89
Net cash inflow/outflow from operating activities		5,977,656.87	2,412,358.86
Cash flow from investing activities			
Proceeds from sale of Assets			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		5,977,656.87	2,412,358.86
Cash and cash equivalent at beginning of the FY2021		4,196,973.28	1,791,654.07
Cash and cash equivalent at end of the FY2022		10,174,630.15	4,204,012.93

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

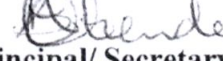
PROF. JOSEPH CHACHA

Name: 

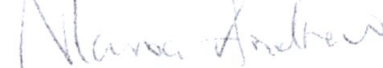
Chair BOM


Date: 2/7/2024

MRS DEBORA AMUKA

Name: 
 School Principal/ Secretary to
 BOM

Date: 02-7-2024

Name: 
 Bursar/ Finance Officer

Date: 

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipts						
(1) Capitation Grant on Tuition						
Exercise Books						
Internal Exams						
T/L Materials	4,019,680	4,019,680	2,888,416.60	1,131,263.40	71.86%	
Chalks						
Teachers Guides						
(2) Capitation Grant on Operations						
Other Votes	8,118,000	8,118,000	8,272,743.30	(154,743.30)	101.91%	
RMI	4,850,000	4,850,000	4,341,000	509,000	89.51%	
LT&T						
Medical						
Activity	1,000,000	1,000,000	0	1,000,000	0	
Gratuity						
Smasse						
(3) Fees Charged on Parents						
RMI	3,249,000	3,249,000	2,859,394	389,606	88.01%	
LT&T						
EW&C						
Medical	150,000	150,000	5,185.00	144,815	3.46%	
Adm. Costs						

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Activity	1,500,000		1,500,000	1,262,084	237,916	84.14%
Other Votes	21,759,870		21,759,870	20,025,600	1,734,309	92.03%
BES	38,473,450		38,473,450	35,340,464	3,132,986	91.86%
Other Income						
Rent Income						
Posho Mill						
Bus Hire						
Interest Income						
Total Income	82,970,000		82,970,000	74,989,662.90	7,980,337.10	90.38%
(1) Expenditure For Tuition						
Ref/Materials						
Exercise Books	450,000		450,000	276,500.00	173,500	61.44%
Lab. Equip.	500,000		500,000	123,870	376,130	24.77%
Internal Exams						
T?L Materials	3,069,680		3,069,680	1,764,693	1,304,987	57.49%
Chalks						
Teachers Guides						
Adm. Costs						
Bank Charges						
(2) Expenditure For Operations						
Other Votes	9,500,000		9,500,000	7,503,296.58	1,996,703.42	78.98%
RMI	4,850,000		4,850,000	5,193,500	(343,500)	107.08%
LT&T						
EW&C						
ACTIVITY	1,000,000		1,000,000	838,7000	161,300	83.87%

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

	Actual on Comparable Basis	Budget	% of Budget
Account Final Budget			
b	c=a/b		
KSh			
Adm. Costs			
Gratuity			
(3) Expenditure For School Fund			
Other Votes			
RMI	3,249,000	3,249,000	2,073,000
LT&T& OTHERS	21,759,870	21,759,870	9,332,229.84
EW&C			
Medical			
Adm. Costs			
Activity	1,500,000	1,500,000	313,400
Gratuity			
BES	38,473,450	38,473,450	44,980,842
Insurance Costs			
Rent Expenses			
Bank Charges			
Loan Interest			
Totals	84,352,000	84,352,000	72,403,343.42
			11,948,656.58
			85.83%

7. 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, imp rest, 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 recognized when the event occurs whether cash is received or not. Expenditure arising from operations is recognized 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.

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

- 5. Accounts Receivable**
For the purposes of these financial statements, imp rests 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 2022.

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

8. Notes to the Financial Statements

1 Government Grants for Tuition

Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,888,416.60	1,066,940.75
Others (<i>specify</i>)*		
Total	2,888,416.60	1,066,940.75

2 Government Grants for Operations

Personnel Emoluments		
Repairs And Maintenance	4,341,000.00	3,099,000.00
Local Transport / Travelling		
Electricity And Water		
Medical		
Administration Costs		
Activity		
Other Vote Heads	8,272,743.30	3,784,285.00
Total	12,613,743.30	6,883,285.00

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

3 School Fund Income -Parents Contribution/Fees

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	2,859,394.00	827,209.00
Local transport / travelling		
Electricity and water		
Medical		5,185.00
Administration costs		
Activity	1,262,084.00	213,342.00
Fee on Boarding Equipment and stores	35,340,464.00	16,057,868.00
PA Levies*		
Others Votes	20,025,561.00	8,595,161.00
Total	59,487,503.00	25,698,765.00

4 Miscellaneous Incomes

	2021-2022	2020-2021
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		776,390.00
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (<i>specify</i>)*		
Total		776,390.00

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

5 Tuition

Description	2021-2022	
	KShs	
Exercise Books	276,500.00	276,480.00
Textbooks		
Reference materials		
Laboratory Equipment	123,870.00	993,490.00
Teaching / Learning Materials	1,764,693.00	261,120.00
Internal Exams		
Teachers Guides		
Bank Charges	3,312.30	360.00
Others (<i>specify</i>)		
Total	2,168,375.30	1,531,450.00

6 Operations

Description	2021-2022	
	KShs	
Personnel Emoluments	7,237,602.00	4,072,630.00
Service Gratuity		
Administration Cost	5,774.58	
Repairs And Maintenance & Improvements	5,193,500.00	1,022,661.00
Local Transport / Travelling	19,920.00	
Electricity And Water	240,000.00	
Medical		
Activity Expenses	838,700.00	
Insurance Cost		
Others (<i>specify</i>)		
Total	13,535,496.58	5,095,291.00

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

7 Boarding and School Fund

	<i>2021-2022</i>	
	Kshs	Kshs
Personnel Emoluments		
Activity	313,400.00	13,402.00
Repairs And Maintenance & Improvements	2,073,000.00	
Local Transport / Travelling		
Electricity And Water	300,000.00	66,247.00
Medical Expenses		493,550.00
Administration Costs	373,890.84	
Lunch Program me		
Bursary		786,390.00
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Stores	44,980,842.00	13,946,344.00
Rent Expenses		
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		
Others Votes	8,658,339.00	3,545,525.24
Total	56,699,471.84	18,851,458.24

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name	Status	Bank Account Number	2021-2022	2020-2021
			Kshs	Kshs
Tuition Account	Active	1139077128000	913,547.20	252,615.90
Operations Account	Active	1139077128001	260,821.87	476,187.15
School Fund Account	Active	1127080083	2,171,649.93	1,048,765.73
MIF Account	Active	1170456855	2,681,056.00	1,882,660.00
Total			6,027,075.00	3,660,228.78

11 Cash In Hand

	2021-2022	2020-2021
	Kshs	Kshs
Notes and Coins	46,165.00	7,039.65
Total	46,165.00	7,039.65

12 Short Term Investments

	2021-2022	2020-2021
	Kshs	Kshs
Savings Account 1106195841	2,801,096.49	513,404.50
Savings Account 01100077128000	1,300,293.66	23,340
Fixed Deposit accounts		
Other Investments		
Total	4,101,390.15	536,744.50

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Financial Statements (continued)

Notes Receivable

	2021-2022 Kshs	2020-2021 Kshs
Accounts Receivable	14,123,482.00	7,271,513.00
Prepaid Fees Receivables	0	
Notes Receivable	72,480.00	119,985.00
Other Receivables	156,129.00	241,892.00
Government Grants	16,624.00	8,781.00
Other Receivables	74,000.00	
Other Receivables	25,400.00	21,200.00
Salary Advance		(172,000)
Total	14,468,115.00	7,491,371.00

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022 Kshs	2020-2021 Kshs
Less than 1 year		
Between 1- 2 years	7,271,513.00	6,534,822.00
Between 2-3 years	6,851,969.00	736,691.00
Over 3 years	0	
Total (should tie to note 13 a)	14,123,482.00	7,271,513.00

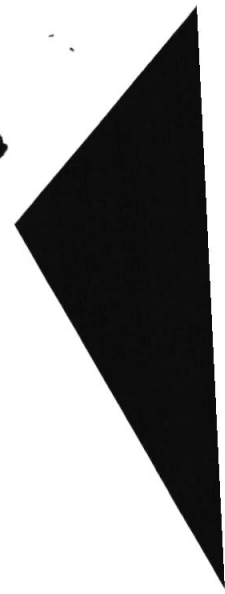
14 Accounts Payable

	2021-2022 Kshs	2020-2021 Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,360,799.00	931,798.00
Prepaid Fees		
Bursary	592,710.00	
Salary Advance	166,600.00	
Caution money		
Other payables (<i>specify</i>)		
Total	7,120,109.00	931,798.00

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12

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MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022	2020-2021
Less than 1 year		
Between 1- 2 years	6,360,799.00	931,798.00
Between 2-3 years		
Over 3 years		
Total (should tie to note 14)	6,360,799.00	931,798.00

15 Fund Balance Brought Forward

	2021-2022	2020-2021
Bank Balances	6,027,075.00	3,660,228.78
Cash Balances	46,165.00	7,039.65
Short Term Investments	4,101,390.15	536,744.50
Receivables	14,468,115.00	7,491,371.00
Payables	(7,120,109.00)	(931,798.00)
Total	17,522,636.15	10,763,585.93

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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

	2021-2022	2020-2021
	KShs	
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

	2021-2022	2020-2021
	KShs	
Cattle		
Goats		
Trees		
Coffee Or Tea Plantation		
Poultry		
Others (specify)		
Total		

18 Borrowings

	2021-2022	2020-2021
	KShs	
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

MOI NYABOHANSE GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19 Stock/ Inventory

Description	2021-2022 Kshs	2020-2021 Kshs
Food stuffs		
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

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.	Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Time frame (Put a date when you expect the issue to be resolved)

Deborah Amuka

MRS DEBORA AMUKA

 Sign and Date
 Principal

02-7-2024

9. Annexes

Annex I - Analysis of Pending Accounts Payable

	Particulars	Debit	Credit	Balance	Outstanding	Outstanding
					30/06/2022	30/06/2021
Construction Of Buildings						
1.						
Sub-Total						
Supply Of Goods						
2.	NYANGONDI PETERLIS	630,700.00			630,700.00	
3.	CHRISTINE ROBI	301,098.00			301,098.00	
Sub-Total						
Supply Of Services						
4.						
5.						
6.						
Sub-Total						
Grand Total						
		931,798.00			931,798.00	

Annex 2 – Summary of Fixed Assets Register

	NO OF ITEMS				Historical Cost (KSh) 30 th June 2022
Land	7 ACRES				
Buildings And Structures	35 P BUILDING				
Motor Vehicles	1 BUS				
Office Equipment, Furniture And Fittings	2566 PIECES				
Textbooks	25,000 COPPIES				
ICT Equipment	36 COMPUTERS				
Tools And Apparatus					
Other Machinery And Equipment	5 MACHINERY				
Heritage And Cultural Assets					
Intangible Assets- Soft Ware	5 SOFTWARE				
Total					