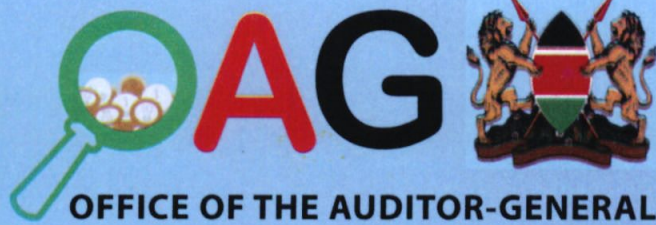



REPUBLIC OF KENYA



Enhancing Accountability

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



THE AUDITOR-GENERAL

ON

SIRONGA GIRLS HIGH SCHOOL

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

NYAMIRA COUNTY



Revised 30th June 2022.



SIRONGA GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

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SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

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SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

I. Key School Information And Management

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

(a) Background information

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

The school was registered in 28th November 2016 under registration number 046/P/3000/638 and is currently categorized as a national public school established, owned or operated by the Government.

The school is a boarding school and had two thousand eight hundred numbers of students as at 30th June 2022. It has nine streams and one hundred and eight teachers of which twenty four teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. William Ongaga	Chairman	26th April 2022
2	Mrs. Eva Akeyo	Secretary- Principal	26th April 2022
3	Mrs. Wilkister Nyanumba	Vice chair person	26th April 2022
4	Dr. Everline Njurai	Member	26th April 2022
5	Mr. Kennedy Steve Oboso	Member	26th April 2022
6	Miss. Rhoda Auni Vitalis Memba	Member	26th April 2022
7	Mr. Stephen Otundo	Member	26th April 2022
8	Mr. Evans Matuga	Member Rep Teachers	26th April 2022
9	Prof. Mary Getui Mrs. Pricilah Motonya	3 Members - Sponsor	26th April 2022
10	Miss. Linda Osano	Member -	26th April 2022
11	Dr. Everline Njurai Mr. Tom Ogoti	Member -Special Needs	26th April 2022
12	Prof. Mercella Mwaka Mr. David Ogao	Member	26th April 2022

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****Key School Information and Management (Continued)****The function of the School Board of Management include:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of 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	Mrs. Eva Akeyo Dr. William Ongaga Vitalis Memba Mrs. Pricilah Motonya Mr. Kennedy Steve Oboso	Principal/Sec.Bom Bom Chairman Pa Chairman Member Member	3 out of 4
2	Audit Committee	Prof. Mary Getui Mr. David Ogao Mrs. Eva Akeyo Dr. William Ongaga Prof. Mercella Mwaka Mrs. Wilkister Nyanumba	Chairperson Member Secretary Member Member Member	1 out of 3
3	Finance, procurement and general purposes	Mrs. Eva Akeyo	Secretary	2 out of 3

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

	Committee	Mr. Tom Ogoti Mr. David Ogao Vitalis Memba Dr. William Ongaga	Chairperson Member Member Member	
		Mrs. Eva Akeyo	Secretary	
		Dr. William Ongaga	Member	
		Prof. Mary Getui	Chairperson	
		David Oroko	Member	
4	Academic Committee	Dr. Everline Njurai Guantai Harun	Member Member	3 out of 4
		Mr. Stephen Otundo	Chairperson	
		Mrs. Eva Akeyo	Secretary	
		Mr. Kennedy Steve Oboso	Member	
		Mrs. Pricilah Motonya	Member	
		Dr. William Ongaga	Member	
		Anderson Kiruja	Member	
		Public works officer	Member	
		Vitalis Memba	Member	
		Guantai Harun	Member	
		Mr. Tom Ogoti	Member	
5	Development Committee	Robert Obiri	Member	2 out of 3
		Dr. Rhoda Auni	Chairperson	
		Mrs. Eva Akeyo	Secretary	
		Dr. William Ongaga	Member	
6	Discipline and welfare Committee	Mrs. Wilkister Nyanumba	Member	2 out of 3

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022**

		Mrs. Pricilah Motonya	Member	
7	Adhoc Committee (if any during the year)	-	-	-

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mrs. Eva Akeyo Odhiambo	335784
2	Deputy Principal-1	Joyce L. Amaheno	376932
3	Deputy Principal -2	Harun Guantai	403102
4	School Bursar	Robert Obiri	-

(e) Schools contacts

Post Office Box: 453-40500, Nyamira
 Telephone: 0751280403
 Website: www.sirongagirls.ac.ke
 Face book: None
 Twitter: None

(f) School Bankers

The following school operated 5 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520298302045 Name of Account Operation	2	Name of Bank: EquityBank Branch: Nyamira AccountNumber: 0520298307359 Name of Account Tuition
3	Name of Bank: Kenya Commercial Bank Branch: Nyamira Account Number: 1107016614 Name of Account Boarding	4	Name of Bank: Equity bank Branch: Nyamira AccountNumber: 020294689379 Name of Account Boarding
5	Name of Bank: Equity bank Branch: Nyamira Account Number: 0520262902305 Name of Account Infrastructure		

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

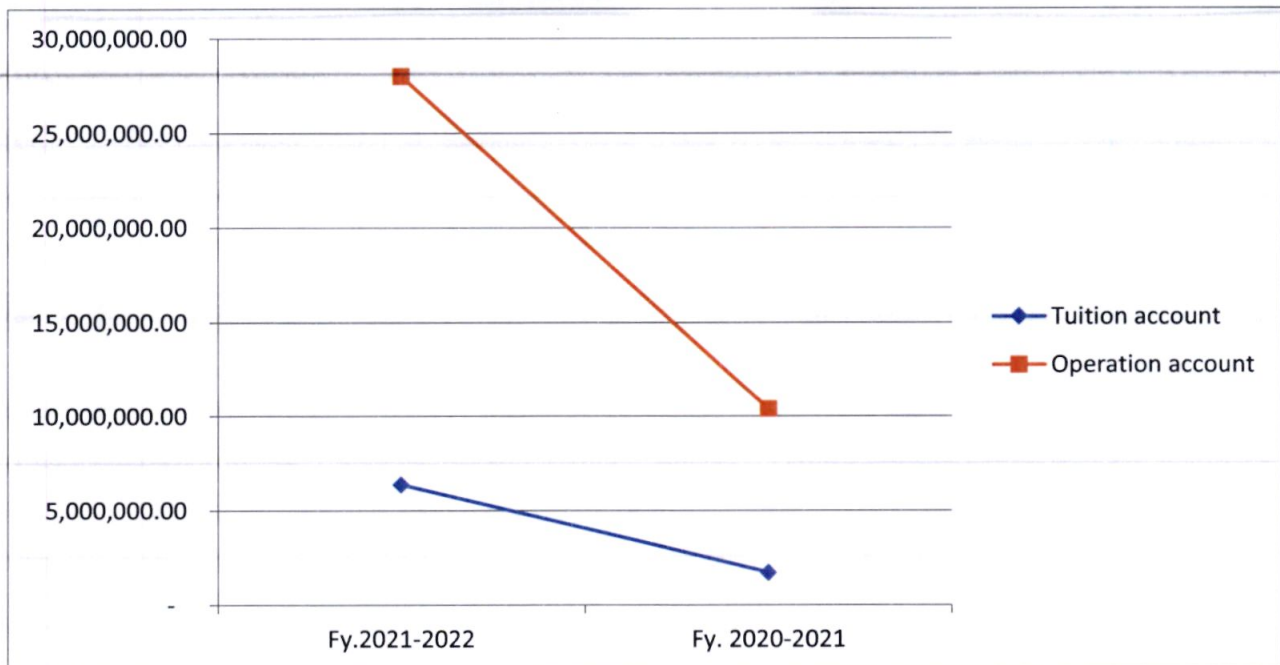
II. Summary Report Of Performance Of The School

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

a) Financial performance:

Capitation grant from the ministry of education over the last three years

Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
1	Tuition account	6,389,353.00	1,709,354.00	-
2	Operation account	27,993,287.00	10,395,821.00	-
	Total	34,382,640.00	12,105,175.00	-
	Increase/decrease	22,277,465.00	12,105,175.00	-

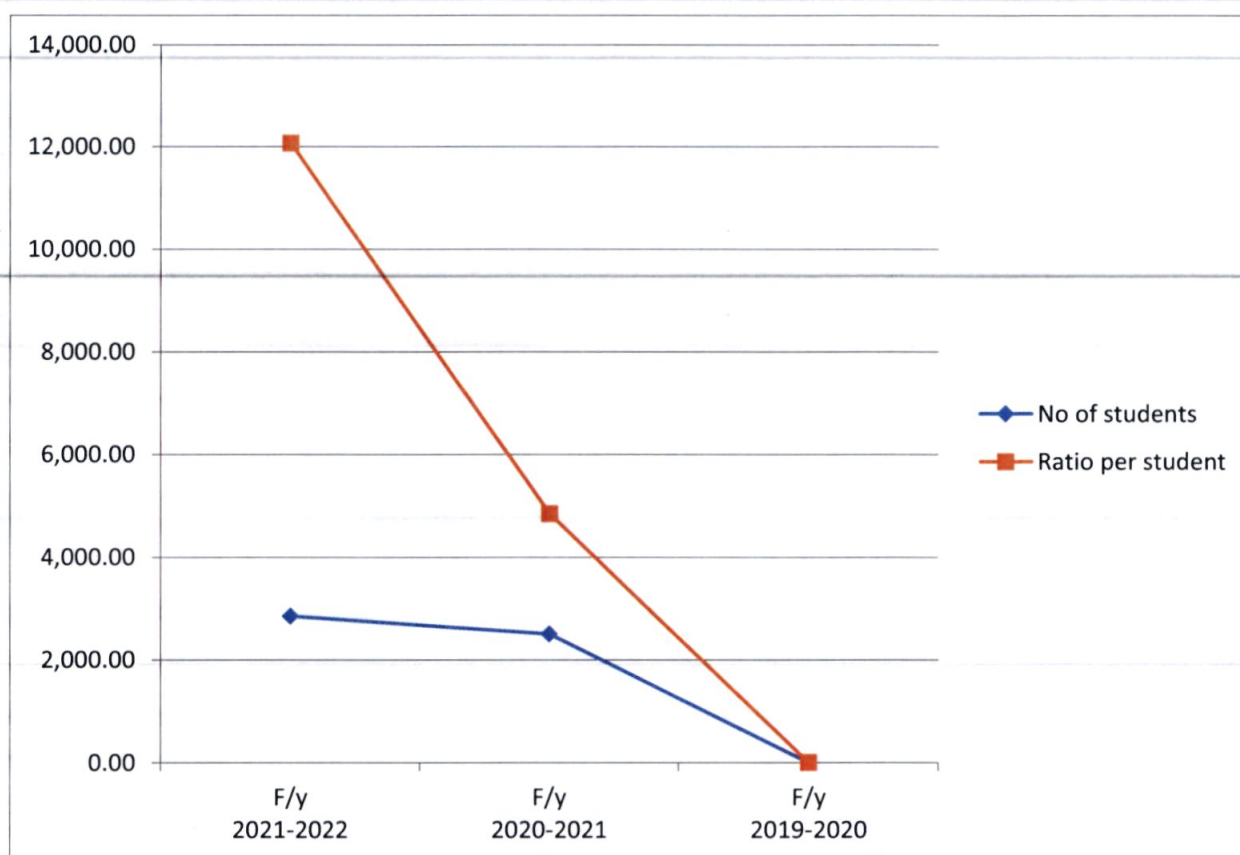


Capitation grant ratio from the ministry of education over the last three years

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Note	Detail	F/y 2021-2022	F/y 2020-2021	F/y 2019-2020
	No of students	2,850.00	2,500.00	-
	Ratio per student	12,064.08	4,842.07	-
1	Tuition account	6,389,353.00	1,709,354.00	-
2	Operation account	27,993,287.00	10,395,821.00	-
	Total	34,382,640.00	12,105,175.00	-
	Increase/decrease	7,222.01	4,842.07	-

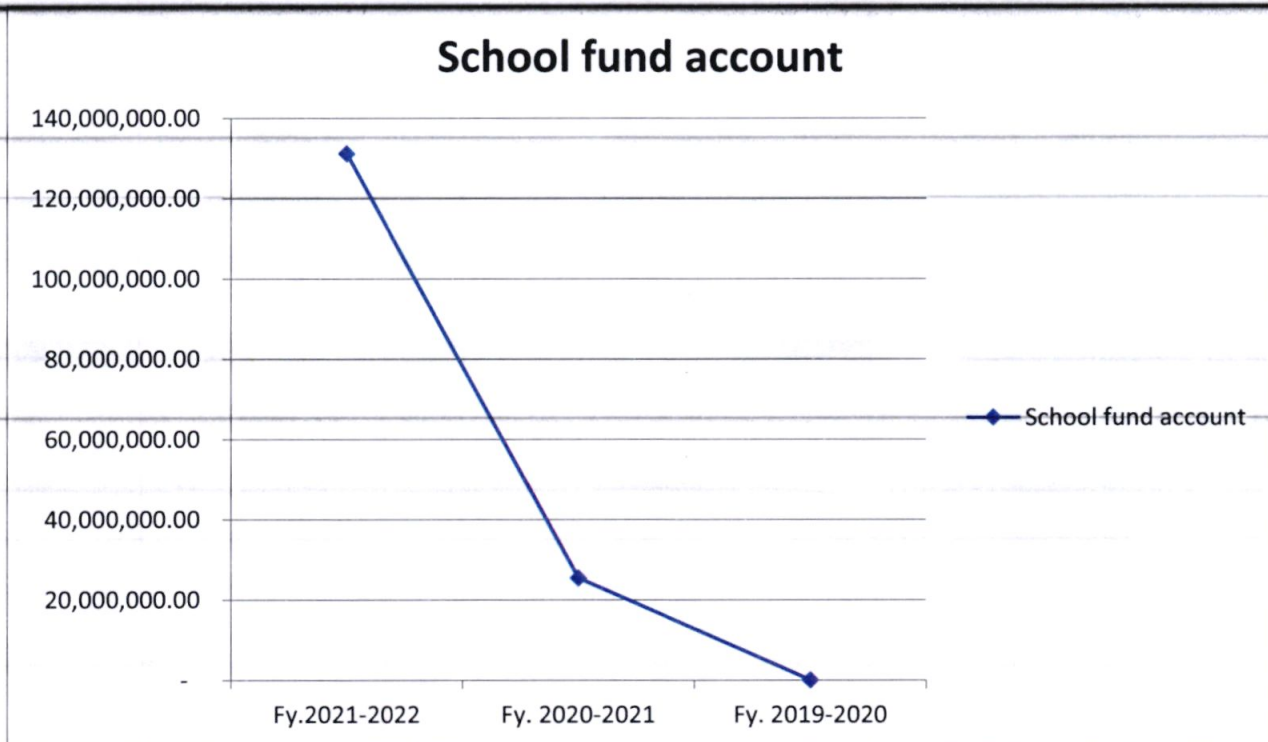


SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Overview of growth of other sources of income

Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
3	School fund account	131,108,076.00	25,409,963.00	-
	Total	131,108,076.00	25,409,963.00	-
	Increase/decrease	105,698,112.00	25,409,963.00	-

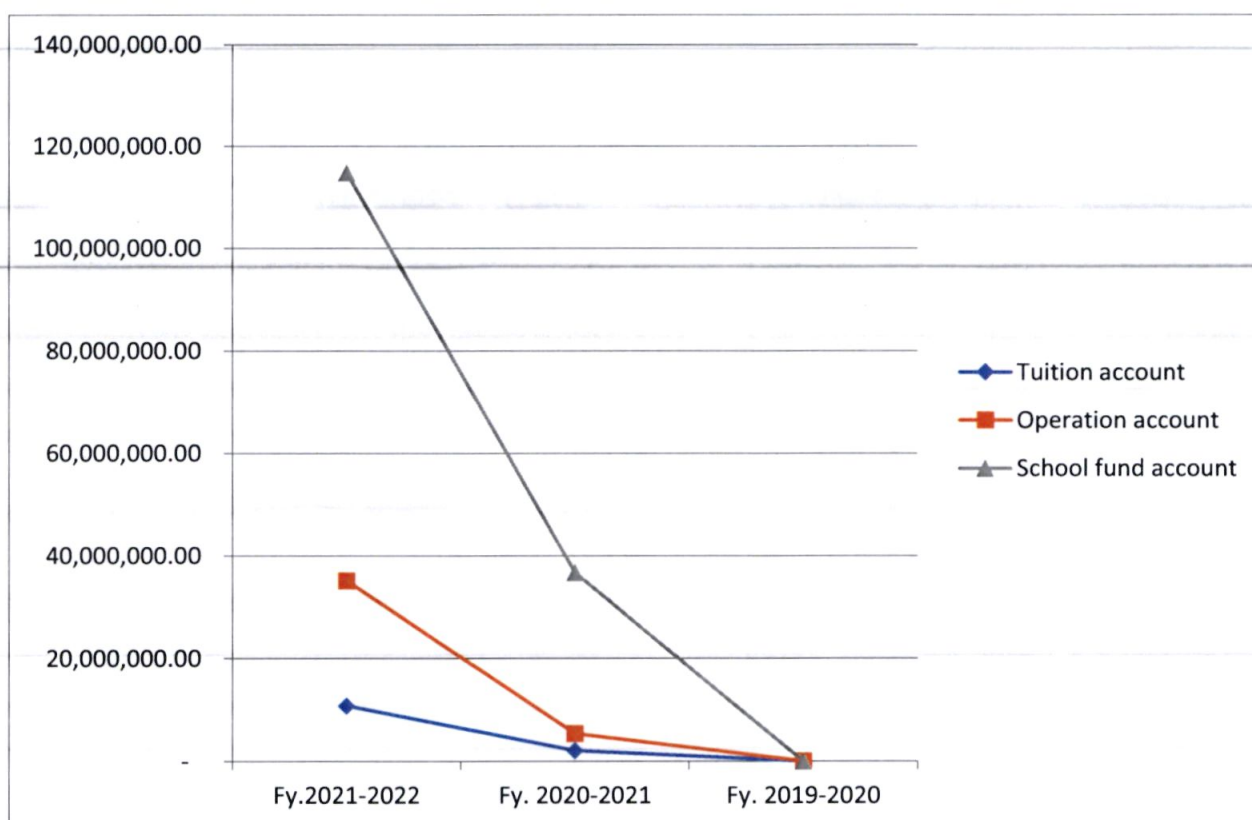


SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Overview of expenditure growth

Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
5	Tuition account	10,778,111.00	2,018,000.00	-
6	Operation account	35,102,291.00	5,336,499.00	-
7	School fund account	114,842,107.00	36,720,393.00	-
	Total	160,722,509.00	44,074,892.00	-
	Increase/decrease	116,647,617.00	44,074,892.00	-

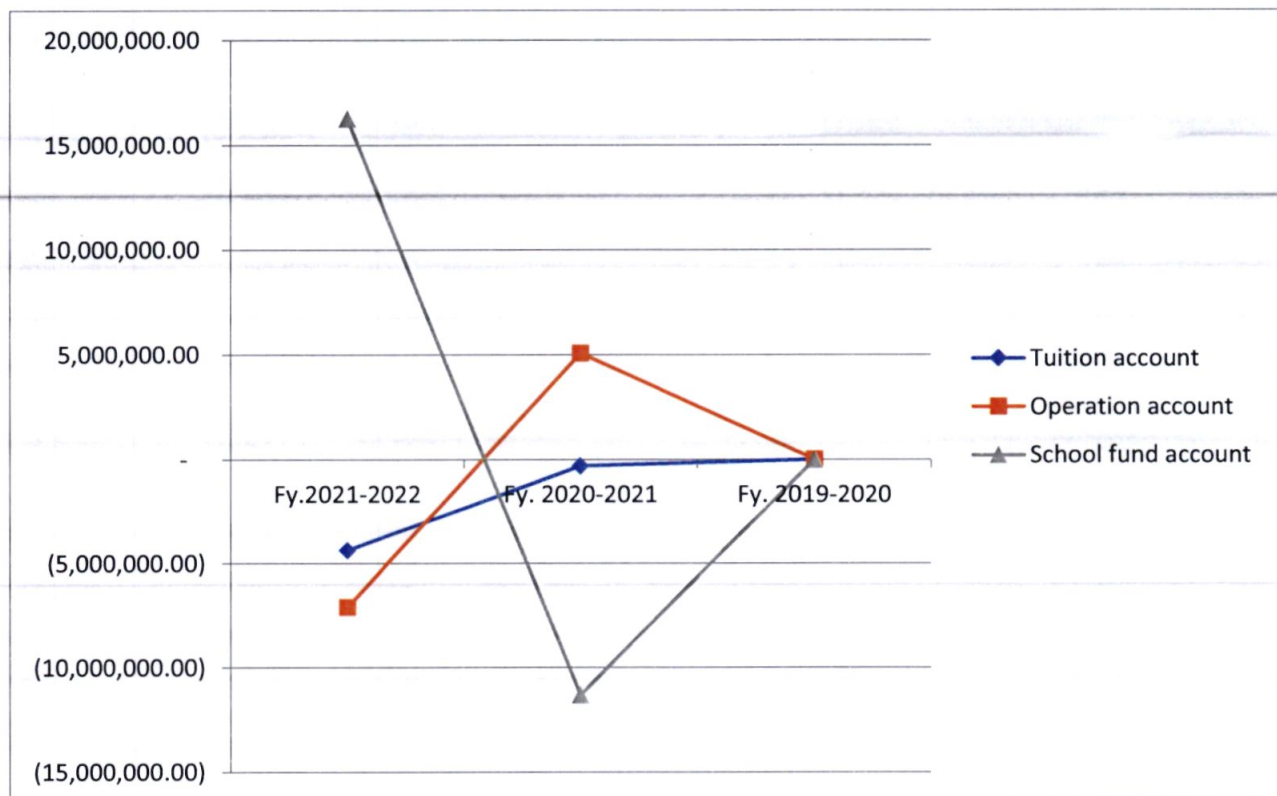


SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Surplus/ deficit comparison for the last three years

Sta. receipt & payment	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
1	Tuition account	(4,388,758.00)	(308,647.00)	-
1	Operation account	(7,109,004.00)	5,059,322.00	-
1	School fund account	16,265,968.00	(11,310,430.00)	-
	Total	4,768,206.00	(6,559,755.00)	-
	Increase/decrease	11,327,960.00	(6,559,755.00)	-

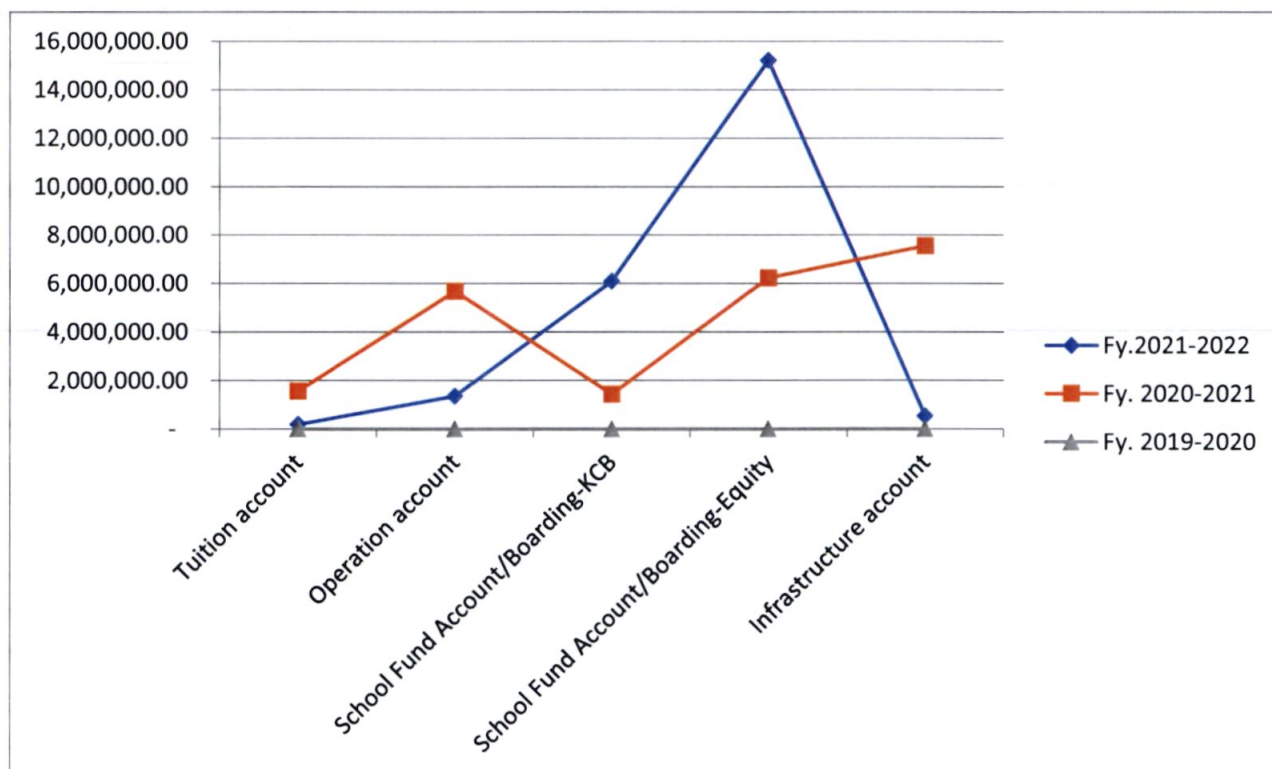


SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Cash and bank movement over the last three years

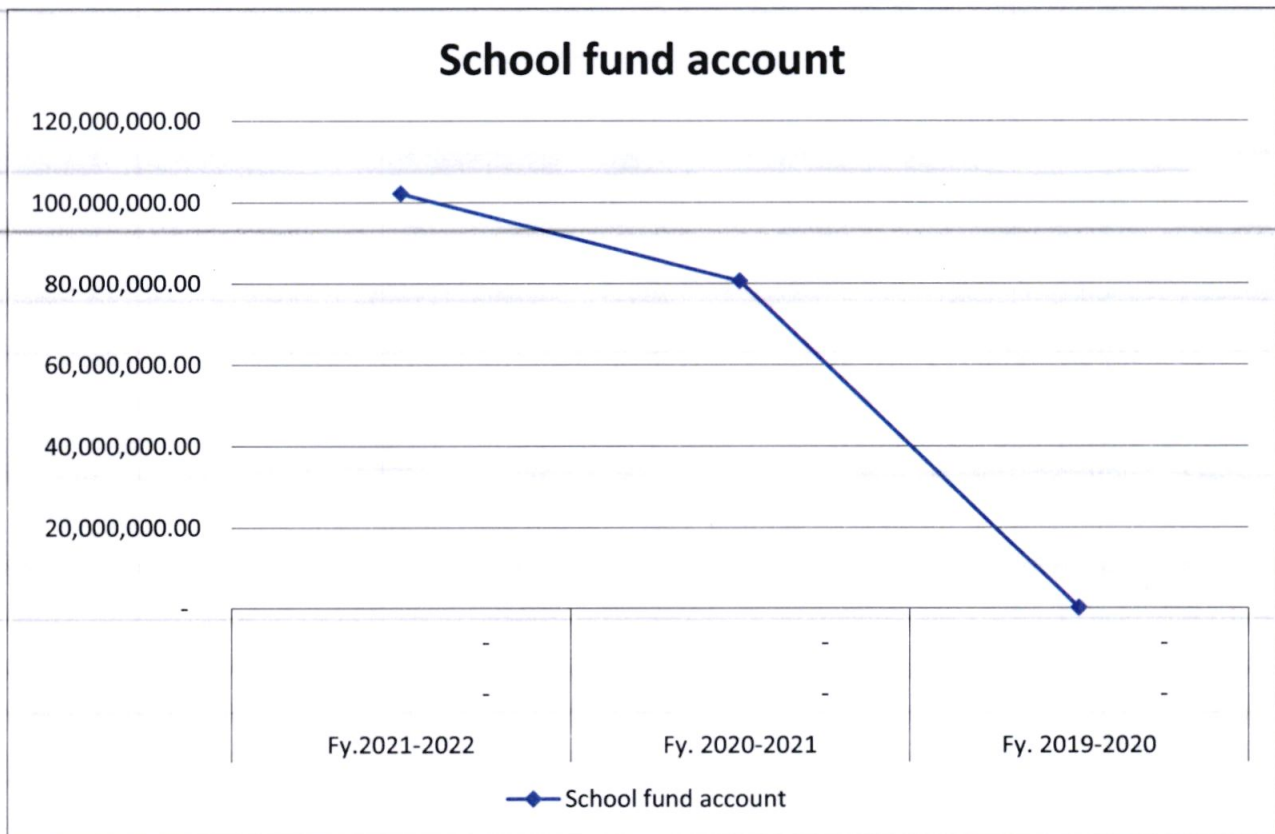
Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
8 & 9	Tuition account	182,155.00	1,558,740.00	-
9 & 9	Operation account	1,340,440.00	5,665,905.00	-
8 & 9	School Fund Account/Boarding-KCB	6,074,936.00	1,419,119.00	-
8 & 9	School Fund Account/Boarding-Equity	15,212,795.00	6,226,936.00	-
8 & 9	Infrastructure account	526,953.00	7,535,936.00	-
	Cash	34,975.00	-	-
	Total	23,372,254.00	22,406,636.00	-
	Increase/decrease	965,618.00	22,406,636.00	-



SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Debtors movement over the last three years

Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
11	Tuition account	-	-	-
11	Operation account	-	-	-
11	School fund account	102,119,579.00	80,611,126.00	-
	Total	102,119,579.00	80,611,126.00	-
	Increase/decrease	21,508,452.90	80,611,126.00	-

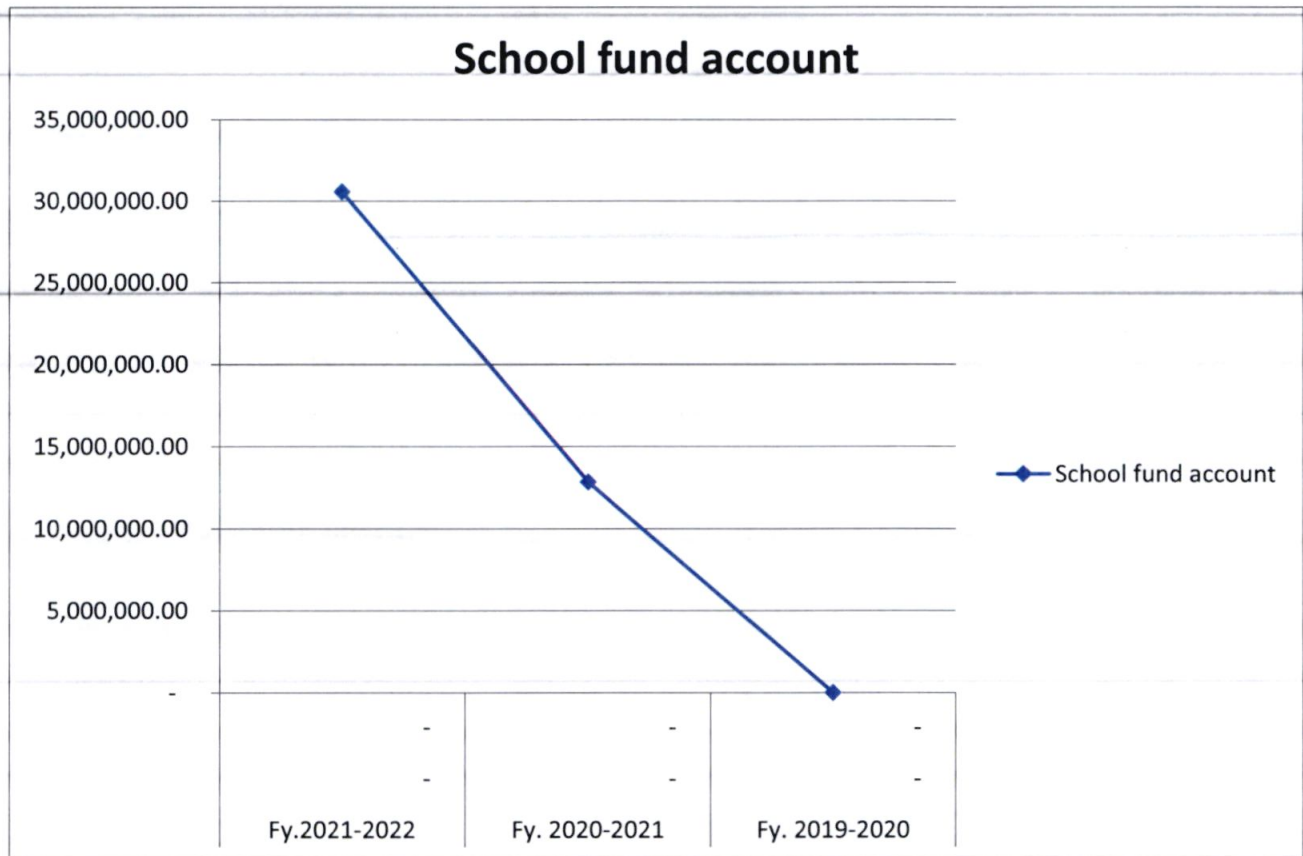


SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Creditors movement over the last three years

Note	Detail	Fy.2021-2022	Fy. 2020-2021	Fy. 2019-2020
12	Tuition account	-	-	-
12	Operation account	-	-	-
12	School fund account	30,543,765.00	12,837,898.00	-
	Total	30,543,765.00	12,837,898.00	-
	Increase/decrease	17,705,867.35	12,837,898.00	-



SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

a) Teacher Student ratio:

YEAR	2019	2020	2021	2022	REMARK
Employed by TSC	60	64	64	84	
Employed by BOM	20	24	24	24	
Recruited and posted	0	4	0		
Transferred/retired	0	0	0	0	
Student enrolment	1,400	1,500	1,600	2,800	
Student teacher ratio	1:17.5	1:17.04	1:23.5	1:25.9	

b) Mean score in the 2017-2022 KCSE:

YEAR	EN T	A	A-	B+	B	B-	C+	C	C-	D+	D	D -	E	X	Y	MSS	M G	DEV
2017	291	0	0	6	13	17	37	56	90	61	11	0	0	0	0	5.61	C	+0.55
2018	300	0	3	6	17	24	33	49	88	48	30	2	0	0	0	5.63	C	+0.014
2019	580	0	4	19	61	77	97	124	126	49	19	3	0	0	0	6.409	C	+0.77
2020	392	0	14	61	62	87	88	56	21	3	0	0	0	0	0	8.23	B	+1.821
2022	314	2	12	33	58	55	81	42	24	7	0	0	0	0	0	7.69	B	-

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****c) Number of Candidates in the 2017-2022 KCSE:**

YEAR	ENT
2017	291
2018	300
2019	580
2020	392
2021	459
2022	314

d) Capacity of the school:

FACILITY	NUMBER OF FACILITY	STUDENT POPULATION	RATIO	COMMENT
Laboratory	6	2800	1:467	Inadequate
Class	41	2800	1:68	Inadequate
Locker	2800	2800	1:1	Adequate
Chair	2800	2800	1:1	Adequate
Dining Hall	1	2800	1:2800	Inadequate
Computer Lab	1	300	1:300	Inadequate
toilets	60	2800	1:47	Inadequate
Water points	50	2800	1:56	Adequate

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

e) Development projects carried out by the school:

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

YEAR	NAME OF PROJECT	TOTAL COST (KSHS)	FINANCED BY	AMOUNT RECEIVED (KSHS)	AMOUNT SPENT (KSHS)	STATUS
2022	Construction of 16 classrooms	35,000,000.00	MIF and boarding	25,007,789.00	23,732,194.00	65% complete

Sign.....

School Principal

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

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

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



.....
Name: DR. WILLIAM OMBASA

Designation: Chairman, School Board of Management

Date: 26/7/2024



.....
Name: JANE MAKERAO

Designation: School Principal & Secretary to Board of Management

Date: 26/7/2024



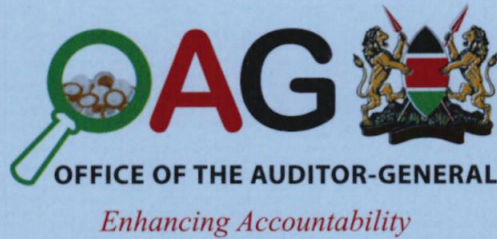
.....
Name: ROBERT OIRI

Designation: Bursar/ Finance Officer

Date: 26/7/2024

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 SIRONGA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – NYAMIRA 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 Sironga Girls High School - Nyamira County set out on Pages 22 to 42, which comprise of 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 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 the Sironga Girls High School - Nyamira County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Stock Balances

Review of the annual report and the financial statements presented for audit revealed that Note 17 to the financial statements reflects stock/inventory balance of Kshs.2,560,900 as at 30 June, 2022. However, the stock/inventory balance has not been supported by a stock take report and store ledger cards as required.

In the circumstances, the accuracy and completeness of presentation and disclosure of the annual report and the financial statements could not be confirmed.

2. Unsupported Payments on Boarding and School Fund

The statement of receipts and payments reflects payments on boarding and school fund totalling payments of Kshs.114,842,107 as disclosed in Note 7 to the financial payments. The amount includes personnel emoluments totalling Kshs.3,801,736 and payments on local transport and travelling totalling Kshs.4,878,339 that had not been supported by expenditure ledgers.

In the circumstances, the accuracy and completeness of the boarding and school fund payments totalling Kshs.114,842,107 could not be confirmed.

3. Unsupported Cash and Cash Equivalent Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.23,372,254 as disclosed in Note 8 to the financial statements. However, included in the balance is Kshs.21,277,731 held in two (2) school fund bank accounts that have not been supported by bank reconciliation statements.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.23,372,254 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects receivables balance of Kshs.102,119,579. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review. Further, the reported fees arrears include a balance of Kshs.80,611,126 that has been outstanding in respect of the previous year and prior periods of over two (2) years. Management has not shown any effort made to recover the long outstanding receivables.

In the circumstances, the accuracy and recoverability of accounts receivables balance of Kshs.102,119,579 could not be confirmed.

5. Unsupported and Long Outstanding Accounts Payables Balance

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payable balance of Kshs.30,543,764. Included in the balance is trade creditors balance of Kshs.28,667,658 which includes a balance of Kshs.10,961,791 in respect of trade creditors for the previous year and prior periods of over two (2) years. However, the disclosure at Annex 1 on analysis of pending accounts payable reflects a balance of Kshs.17,345,600 resulting in unexplained variance of Kshs.11,322,058. In addition, the disclosure of trade payables balance omits critical information including local purchase orders, supplier's invoices and delivery notes numbers were not provided for audit.

In the circumstances, the accuracy, completeness and validity of accounts payables balance of Kshs.30,543,764 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted receipts and actual receipts on comparable basis of Kshs.186,695,000 and Kshs.165,490,715 respectively resulting to an under-funding of Kshs.21,204,285 or 11% of the budget. However, the School spent Kshs.160,722,509 against actual receipts of Kshs.165,490,715 resulting to an under-expenditure of Kshs.4,768,206 or approximately 3%.

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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

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. Late Submission of Financial Statements to the Auditor-General

The financial statements were submitted on 12 March, 2024, which was eighteen (18) months after the due date. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Failure to Effect Full Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.27,993,287 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.9,956,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.2,386,000 was transferred to infrastructure account, leaving a balance of Kshs.7,570,500. This was contrary to Ministry of Education Circular Reference number MOE.HQS/3/6/36 dated 14 January, 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 Ministry guidelines.

3. Inconsistent Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.34,362,640. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2021/2022, NEMIS reflected seven thousand nine hundred and sixty-nine (7,969) students while records from the County Director of Education had nine thousand two hundred and fifty-five (9,255) students, resulting to an underfunding of the school by an amount of Kshs.28,605,784. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the school may have affected service delivery to the students.

4. Irregular Procurement of Goods, Works and Services

The statement of receipts and payments reflects payments of Kshs.160,722,509 which includes payments totalling Kshs.46,110,000 to various suppliers in respect of purchase of food stuffs, building materials, repairs and office stationeries. However, the annual procurement plan was not provided as required by Section 53(2) of Public Procurement and Assets Disposal Act, 2015. In addition, the payments were only supported by invoices but lacked user requisitions, quotations and local purchase orders, inspection and acceptance committee appointment, and the purchase of consumable items was not supported by counter receipt voucher (S13) that is required to record items to the institution store ledgers.

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

5. Lack of Audit Committee

During the year under review, the School had not constituted an audit committee required by Section 61 (2) (d) of the Basic Education Act, 2013 which provides that the board of management shall establish the committees among them the audit committee.

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 are in compliance, 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Poor Management of Scholarships and Bursaries

Review of records revealed that the institution received scholarships and bursaries from NGCDF and other donors to support needy students during the year under review. However, the institution did not maintain a register of scholarship and bursaries received during the year.

In the circumstances, the effectiveness and accountability of scholarships and bursaries is doubtful.

2. Unsupported Fees Paid in Kind

Management indicated that parents at time pay school fees in kind upon which the school fee receipt is issued based on the value of items supplied. However, during the year under review the school did not maintain a register of school fees paid in kind.

In the circumstances, the effectiveness and accountability of payment in kind and framework for payment could not be confirmed.

3. Poor Management of Text Books

Review of store records provided by the School Management revealed 1,868 copies of assorted literature and fasihi set books from the Ministry of Education during the year under review. However, the institution did not maintain an inventory of text books held to confirm whether the institution attained the 1:1 student to text book ratio. In addition, the inventory of text books was not disclosed in the financial statements.

In the circumstances, there is no control measures put in place by Management to prevent loss or damage of books.

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

Responsibilities of Management and the Board of Management

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 January, 2025

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	6,389,353	1,709,354
Capitation grants for operations	2	27,993,287	10,395,821
School fund income- parents' contributions	3	76,614,445	11,148,259
School fund income- other receipts	4	54,493,631	14,261,704
Proceeds from borrowings		-	-
Total Receipts		165,490,715	37,515,137
Payments			
Payments for tuition	5	10,778,111	2,018,000
Payments for operations	6	35,102,291	5,336,499
Boarding and school fund payments	7	114,842,107	36,720,393
Total Payments		160,722,509	44,074,892
Surplus/Deficit		4,768,206	-6,559,755

The school financial statements were approved on 26/7 2024 and signed by:

.....
 Name: DR. WILLIAM
ONKARA
 Chair BOM
 Date: 26/7/2024

.....
 Name: JUDITH NYAKERARWA
 School Principal/ Secretary to
 BOM
 Date: 26/7/2024

.....
 Name: ROBERT OBIRO
 Bursar/ Finance Officer
 Date: 26/7/2024

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	23,337,279	22,406,636
Cash balances	9	34,975	-
Short term investment	10	-	-
Total cash and cash equivalent		<u>23,372,254</u>	<u>22,406,636</u>
Account's receivables	11	102,119,579	80,611,126
Total financial assets		125,491,833	103,017,762
Financial liabilities			
Accounts payables	12	30,543,765	12,837,898
Net financial assets		94,948,069	90,179,864
Represented by			
Accumulated fund b/fwd	13	90,179,863	96,739,619
Surplus/deficit for the year		4,768,206	- 6,559,755
Net financial position		94,948,069	90,179,864

The school's financial statements were approved on 26/7/2024 2024 and signed by:

.....
 Name: DR. WILLIAM
CHAI
 Chair BOM

.....
 Name: JANE NYAKERARO
 School Principal/ Secretary to
 BOM

.....
 Name: ROBERT OBIKI
 Bursar/ Finance Officer

Date: 26/7/2024

Date: 26/7/2024

Date: 26/7/2024

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

VII. Sstatement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	6,389,353	1,709,354
Capitation grants for operations	2	27,993,287	10,395,821
School fund income- parents contributions/ fees	3	76,614,445	11,148,259
School fund income- other receipts	4	54,493,631	14,261,704
Total receipts		165,490,716	37,515,138
Payments			
Payments for tuition	5	10,778,111	2,018,000
Payments for operations	6	35,102,291	5,336,499
Boarding and school fund payments	7	114,842,107	36,720,393
Total payments		160,722,509	44,074,892
Cash flow from operating activities before working capital adjustments		4,768,207	(6,559,754)
Add/less decrease /increase in receivables		(21,508,453)	-
Add/less decrease /increase in payables		17,705,867	-
Net cash flow from Operating Activities		965,621	(6,559,754)
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		965,621	(6,559,754)
Cash and cash equivalent at beginning of the year		22,406,637	28,966,391
Cash and cash equivalent at end of the year		23,372,258	22,406,637

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

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis
	a	b	c=a+b	d
	Kshs	Kshs		
Receipts				
(1) Capitation Grant on Tuition				
Textbooks And Reference Materials	420,000	-	420,000	319,467
Exercise Books	4,100,000	-	4,100,000	1,916,806
Laboratory Equipment	5,200,000	-	5,200,000	2,843,262
Internal Exams	800,000	-	800,000	638,935
Teaching / Learning Materials	850,000	-	850,000	638,935
Chalks	45,000	-	45,000	31,947
Exams And Assessment	-	-	-	-
Teachers Guides	-	-	-	-
Sub-total	11,415,000	-	11,415,000	6,389,353
(2) Capitation Grant on Operations			-	
Personnel Emoluments	9,200,000	-	9,200,000	5,887,736
Repairs And Maintenance	9,864,000	-	9,864,000	8,367,500
Local Transport / Travelling	4,210,000	-	4,210,000	1,570,063
Electricity And Water	2,800,000	-	2,800,000	2,943,868
Medical	-	-	-	-

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Administration Costs	8,420,000	-	8,420,000	8,242,830
Activity	1,600,000	-	1,600,000	981,289
Gratuity	-	-	-	-
Smasse	-	-	-	-
Sub-total	36,094,000	-	36,094,000	27,993,287
<i>(3) Fees Charged on Parents</i>			-	
Personnel Emoluments	18,500,000	-	18,500,000	20,171,642
Repairs And Maintenance	12,900,000	2,386,000	15,286,000	17,182,540
Local Transport / Travelling	6,200,000	-	6,200,000	4,761,347
Electricity And Water	11,800,000	-	11,800,000	14,707,367
Medical	-	-	-	-
Administration Costs	20,400,000	-	20,400,000	20,246,510
Activity	7,000,000	-	7,000,000	1,931,039
Smasse	-	-	-	-
Fee On Boarding Equipment and Stores	60,000,000	-	60,000,000	52,107,631
Sub-total	136,800,000	2,386,000	139,186,000	131,108,076
<i>Other Income</i>			-	
Rent Income	-	-	-	-
Income From Farming Activities	-	-	-	-
Insurance Compensation	-	-	-	-
Income From Posho Mill	-	-	-	-
Income From Bus Hire	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022**

Interest Income	-	-	-	-
Sub-total	-	-	-	-
Total income	184,309,000	2,386,000	186,695,000	165,490,715
<i>(1) Expenditure For Tuition</i>			-	
Textbooks And Reference Materials	420,000	-	420,000	388,098
Exercise Books	4,100,000	-	4,100,000	3,948,041
Laboratory Equipment	5,200,000	-	5,200,000	4,846,798
Internal Exams	800,000	-	800,000	776,197
Teaching / Learning Materials	850,000	-	850,000	776,197
Chalks	45,000	-	45,000	38,810
Exams And Assessment	-	-	-	-
Teachers Guides	-	-	-	-
Administration Costs	-	-	-	-
Bank Charges	-	-	-	3,970
Sub-total	11,415,000	-	11,415,000	10,778,111
<i>(2) Expenditure For Operations</i>			-	
Personnel emoluments	9,200,000	-	9,200,000	8,978,980
Service Gratuity	-	-	-	-
Administration Cost	8,420,000	-	8,420,000	5,163,995
Repairs and maintenance & improvements	9,864,000	-	9,864,000	2,386,000
Local transport / travelling	4,210,000	-	4,210,000	4,489,490
Electricity and water	2,800,000	-	2,800,000	12,570,571

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Medical	-	-	-	13,940
Activity Expenses	1,600,000	-	1,600,000	1,496,496
SMASSE	-	-	-	-
Insurance Cost	-	-	-	-
Bank Charges	-	-	-	2,820
Acquisition of Assets	-	-	-	-
Sub-total	36,094,000	-	36,094,000	35,102,291
<i>(3) Expenditure For School Fund</i>			-	
Personnel Emoluments	18,500,000	-	18,500,000	3,801,736
Repairs, Maintenance and Improvements	12,900,000	2,386,000	15,286,000	30,436,861
Local Transport / Travelling	6,200,000	-	6,200,000	4,878,339
Electricity, Water and Conservancy	11,800,000	-	11,800,000	5,116,789
Medical Expenses	-	-	-	-
Administration Costs	20,400,000	-	20,400,000	19,318,487
Activity	12,900,000	-	12,900,000	857,340
Gratuity	-	-	-	-
Lunch Programme	-	-	-	-
Boarding Equipment and Stores	54,100,000	-	54,100,000	50,426,135
Expenditure For Income Generating Activity	-	-	-	-
Insurance Costs	-	-	-	-
Other Expenses On Investments	-	-	-	-
Rent Expenses	-	-	-	-

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022**

Bank Charges	-	-	-	6,420
Loan Interest Repayment	-	-	-	-
Loan Principal Repayment	-	-	-	-
Acquisition Of Assets	-	-	-	-
Sub-total	136,800,000	2,386,000	139,186,000	114,842,107
Totals	184,309,000	2,386,000	186,695,000	160,722,509

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

1. Expenditures having below 100% utilization of funds were attributed by lower level of activity.
2. Expenditures having more than 100% utilization of funds were attributed by the rise in unit price of some items.
3. MIF expenditure is having more than 100% utilization of funds attributed by use of funds that were not used in the previous year as a result of late approval of the project by the Ministry and the rise in unit price of some items.

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	319,467	256,402
Exercise Books	1,916,806	341,871
Laboratory Equipment	2,843,262	512,806
Internal Exams	638,935	341,871
Teaching / Learning Materials	638,935	170,936
Chalks	31,947	85,468
Exams And Assessment	-	-
Teachers Guides	-	-
Total	6,389,353	1,709,354

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	5,887,736	3,518,746
Repairs And Maintenance	8,367,500	2,718,746
Local Transport / Travelling	1,570,063	1,039,582
Electricity And Water	2,943,868	519,792
Medical	-	-
Administration Costs	8,242,830	2,598,955
Activity	981,289	-
Total	27,993,287	10,395,821

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	20,171,642	3,780,363
Repairs and maintenance	14,796,540	1,425,312
Local transport / travelling	4,761,347	1,120,666
Electricity and water	14,707,367	2,697,574
Medical	-	-
Administration costs	20,246,510	1,736,338
Activity	1,931,039	388,006
Total	76,614,445	11,148,259

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	52,107,631	12,463,613
Bursary		-
Income from farming activities		-
MIF	2,386,000	1,798,091
Income from Posho mill		-
Income from Bus Hire		-
Fee for hire of ground and equipment		-
Income from grants and donations*		-
Interest income		-
Dividends income		-
Total	54,493,631	14,261,704

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	388,098	302,601
Exercise Books	3,948,041	403,468
Laboratory Equipment	4,846,798	705,202
Internal Exams	776,197	301,346
Teaching / Learning Materials	776,197	201,734
Chalks	38,810	102,989
Exams And Assessment	-	-
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	3,970	660
Total	10,778,111	2,018,000

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	8,978,980	2,417,850
Service Gratuity	-	-
Administration Cost	5,163,995	2,191,614
Repairs And Maintenance & Improvements	2,386,000	-
Local Transport / Travelling	4,489,490	483,570
Electricity And Water	12,570,571	241,785
Medical	13,940	-
Activity Expenses	1,496,496	-
Smasse	-	-
Insurance Cost	-	-
Bank Charges	2,820	1,680
Acquisition Of Assets	-	-
Total	35,102,291	5,336,499

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,801,736	2,519,114
Service Gratuity	-	-
Repairs and maintenance & Improvements	12,836,210	4,364,557
Local transport / travelling	4,878,339	2,597,786
Electricity and water	5,116,789	1,686,725
Medical Expenses	-	-
Administration costs	19,318,487	4,926,741
Lunch Programme	-	-
Bank Charges	6,420	4,110
Maintenance & Improvement fund	17,600,651	4,858,695
Fee on Boarding Equipment and Stores	50,426,135	15,150,071
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Activity Expenses	857,340	612,594
Total	114,842,107	36,720,393

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account-Equity Bank	0520298307359	182,155	1,558,740
Operations Account-Equity Bank	0520298302045	1,340,440	5,665,905
School Fund Account/Boarding-KCB	1107016614	6,074,936	1,419,119
School Fund Account/Boarding-Equity Bank	0520294689379	15,212,795	6,226,936
Savings Account		-	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account-Equity Bank	0520262902305	526,953	7,535,935
Total		23,337,279	22,406,636

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	34,975	-
Total	34,975	-

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	102,119,579	80,611,126
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	102,119,579	80,611,126

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	21,508,453	16,716,887
Fees Arrears For The Previous Year	17,276,741	27,227,377
Fees Arrears For Prior Periods (Over Two Years)	63,334,385	36,666,862
Total	102,119,579	80,611,126

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	28,667,658	11,322,058
Prepaid Fees	1,876,107	1,515,840
Retention Monies	-	-
Total	30,543,765	12,837,898

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	17,705,867	1,515,840
Trade Creditors for The Previous Year	1,515,840	5,003,800
Trade Creditors for Prior Periods (Over Two Years)	9,445,951	6,318,258
Total	28,667,658	12,837,898

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	22,406,635	28,933,740
Cash Balances	-	32,651
Short Term Investments	-	-
Receivables	80,611,126	80,611,126
Payables	- 12,837,898	- 12,837,898
Total	90,179,863	96,739,619

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	1000	400,000	400,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		400,000	400,000

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022****Other important disclosure notes****17 Stock/ Inventory**

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	2,277,111	-
Stock/ inventory purchased during the year	27,669,405	-
Stock/ inventory issued during the year	(27,385,616)	-
Balance at end of the year	2,560,900	-

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

18 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were pro

Ref No.	Issue / Observations from Auditor	Management comments	Stat (Resolve Resol
4.1.1	Late submission of financial statement	The financial statement has been amended and ready for submission	Resolved
4.1.2	Presentation of Financial Statements	The errors and omission have been amended	Resolved
4.1.3	In accuracies in Financial Statements.	The errors and omission have been amended	Resolved
4.2.2	Unsupported School Fund- Other Receipts	reconciled the ledger balances and made adjustment in the financial statements	Resolved
4.2.1	Misstatement of Parents Contribution/Fees-School Fund Account	The management have reconciled the ledger balances and made adjustment in the financial statements	Resolved
4.3.1	Misstatement of Boarding and School Fund Expenditure	The management noted the inaccuracies in the expenditure records and adjusted the financial statements and provided a ledger to support the amended	Resolved
4.3.2	Unsupported Tuition and Operations Expenditure	expenditure records and adjusted the financial statements and provided a ledger to support the amendments	Resolved
4.4.1	Unsupported Cash and Cash Equivalent	bank reconciliation statements for cash and cash equivalent balance of Kshs 23,337,279 as at 30 June 2022. which in turn includes Kshs 6,074,936 held in school fund account at Kenya Commercial Bank and Kshs 15,212,795 in school fund account at equity bank account is attached	Resolved
4.4.2	Unreconciled Accounts	The management has attached student listing with	Resolved

SIRONGA GIRLS HIGH SCHOOL**Annual Reports and Financial Statements For the year ended 30th June 2022**

Ref No.	Issue / Observations from Auditor	Management comments	Stat (Resolve Resol
	Receivable	fee arrears that was available	
4.4.3	Unsupported Inventory Balances	institution under took inventory stock take which did not have value attached to the Items	Resolved
4.5.1	Unsupported Accounts Payables	The management noted the omission of list of prepayment and has attached the student list to support prepaid fees of Kshs 1,515,840 - See prepaid fees listing-Annex 7.	Resolved
4.5.2	Failure to Settle Accounts Payables as a first charge	Insufficient funds delays settlement of debts. However payments will be made when funds are available	Resolved
4.6	4.6 Non Compliance with Guidelines in the Management of Capitation Grants	The management will liaise with relevant authority and parents to ensure the records are matching	Resolved
4.7	Competitive Procurement of Goods and Services	The management noted the institution will provide for support payments with quotation, invoices and delivery note which are available within the office	Resolved



Sign and Date
Principal

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	C
	a	b	C	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings					
1.					
2.					
3.					
Sub-Total					
Supply Of Goods					
4. Jeffmap Enterprise	330,000.00	17/5/2022	0	330,000.00	
5. Amar Fabics	330,000.00	11/5/2022	0	330,000.00	
6. Muhani Investment	1,619,450.00	9/8/2021	0	1,619,450.00	
7. Mankomar Enterprise	800,000.00	16/5/2022	0	800,000.00	
8. Wilson Nyakengo	400,000.00	9/12/2022	0	400,000.00	
9. Boflos Enterprise	1,500,000.00	9//12/2022	0	1,500,000.00	
10. Ciandci Ltd	135,000.00	29/5/2022	0	135,000.00	
11. Alice Gesare	100,000.00	6/1/2022	0	100,000.00	

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	C
12. Kapkatet Workers & Supplies	32,500.00	12/5/2022	0	32,500.00	
13. Lakeside Products & Agencies Ltd	300,000.00	16/5/2022	0	300,000.00	
14. Starbird Investment	1,026,000.00	12/6/2022	0	1,026,000.00	
15. Yokhama Enterprises	855,722.00	8/7/2021	0	855,722.00	
16. Awendo Ebeneza Labchems Supplies	537,000.00	10/12/2021	0	537,000.00	
17. Mokale Agencies	1,395,100.00	26/4/2022	0	1,395,100.00	
18. Master Piece Investments	2,732,425.00	8/1/2022	0	2,732,425.00	
19. Nyahenya Enterprises	3,857,383.00	3/1/2022	0	3,857,383.00	
Sub-Total	15,950,580.00			15,950,580.00	
Supply Of Services					
20. Abigael Mwebi	371,500.00	17/5/2019	0	371,500.00	
21. Shamir Communication	892,000.00	8/1/2022	0	892,000.00	
22. Cyber School Technology	50,000.00	26/4/2022	0	50,000.00	
23. Water Resource Management Authority	13,940.00	8/7/2021	0	13,940.00	
24. Nass Sacco	26,580.00	10/12/2022	0	26,580.00	
25. Nhif	41,000.00	30/6/2022	0	41,000.00	

SIRONGA GIRLS HIGH SCHOOL

Annual Reports and Financial Statements For the year ended 30th June 2022

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	C
Sub-Total	1,395,020.00		0	1,395,020.00	
Grand Total	17,345,600.00		0	17,345,600.00	

SIRONGA GIRLS HIGH SCHOOL
Annual Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)
Land 1	1969	Bogichora	3,500,000.00	-
Land 2	1969	Bogichora	4,000,000.00	-
Building and structures	1969	Bogichora	118,141,305.00	17,600,651.00
Motor vehicles	2001-2011	Bogichora	4,500,000.00	-
Office equipment, furniture and fittings	2001	Bogichora	1,605,000.00	-
ICT equipment and other ICT assets	2009-2020	Bogichora	625,000.00	-
Tools and apparatus	-	Bogichora	-	-
Text books	2016-2019	Bogichora	7,680,000.00	-
Other machinery and equipment	2012-2021	Bogichora	2,300,000.00	-
Heritage and cultural assets	-	Bogichora	-	-
Intangible assets- software	-	Bogichora	-	-
Total			142,351,305.00	17,600,651.00

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