

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

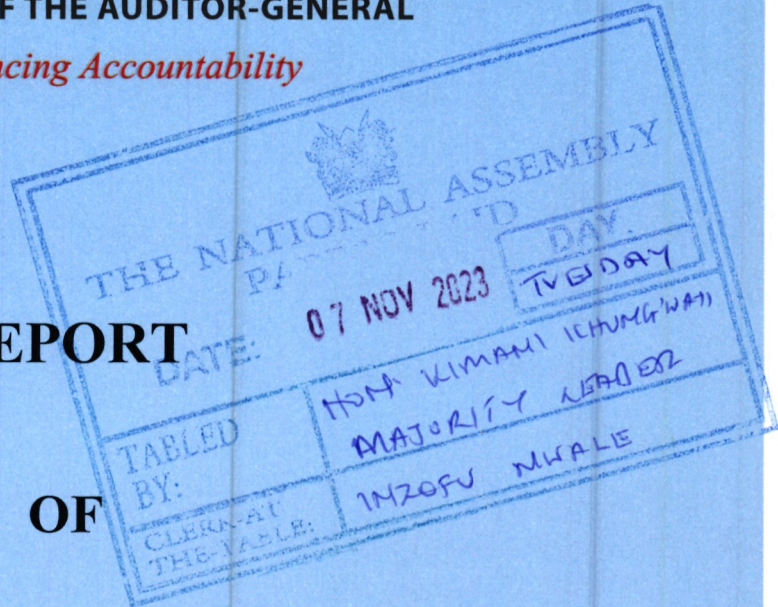
**THE AUDITOR-GENERAL**

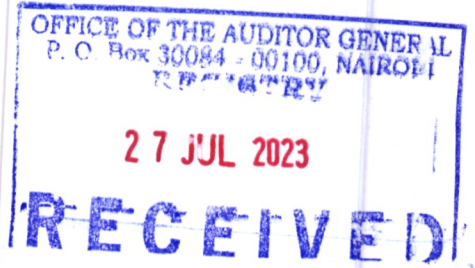
**ON**

**URANGA MIXED SECONDARY SCHOOL**

**FOR THE SIX (6) MONTHS' PERIOD  
ENDED 30 JUNE, 2021**

**SIAYA COUNTY**





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**URANGA SECONDARY SCHOOL**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE SIX (6) MONTHS' PERIOD ENDED  
30<sup>TH</sup> JUNE 2021**

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

**URANGA SECONDARY SCHOOL**  
**Report and Financial Statements**  
**For the six (6) months' period ended 30<sup>th</sup> June, 2021**

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**I. 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 located in Siaya County, Gem-Yala Sub County.

The school was registered in June 2021, under registration number 41/S/3000/104 and is currently categorized as a Sub-County school established, owned or operated by the Government.

The school is a Day/Boarding and had 527 number of students as at 30<sup>th</sup> June 2021. It has 15 streams and 25 teachers of which 12 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.

No	Name	Position	Date
1	Prof. George Outa	Chairman	07/03/2019
2	Madialo Paul Oduor	Secretary/Principal	07/03/2019
3	Mrs. Joan Achieng Amani	Member	07/03/2019
4	Mr. Tom Mula	Member	07/03/2019
5	Mrs. Dorrice Owuocha	Member	07/03/2019
6	Mr. Peter Onyango Awuor	Member	07/03/2019
7	Mr. Willis Nyanjom	Member	07/03/2019
8	Mr. Richard Onono	Member – Rep CEB	07/03/2019
9	M/s Jane Nyakina	Member Rep Teachers	07/03/2019
10	Mrs. Beatrice Marenya	3 member Special needs	07/03/2019
11	Mrs. Caroline Awino Ochanda	Member – Community	07/03/2019
12	Mr. Michael Misalo	Member Special needs	07/03/2019
13	Caroline Ajwang'	Rep students	07/03/2019

- Promote the best interests of the school and ensures its development.
- Promote quality education for all pupils in accordance with the standards sets under the Basic Education Act, 2013.
- Ensures and assures the provision of proper and adequate facilities for the school
- Manages the school affairs in accordance with the rules and regulations governing occupation safety and health.
- Advise the county education board on the staffing needs of the school.
- Determines cases of pupils discipline and make report to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.

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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

- 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 forth schedule para 21 and 23 of the basic education Act, 2013.

**(c) Committees of the Board**

Provides the names of the various committees of the board established by the Board and the committee members

1	Executive committee	1. Prof. George Outa 2. Mrs. Joan Achieng Amani 3. Madialo Paul Oduor 4. Mr. David Odhiambo 5. Mrs. Dorrice Owuocha	<ul style="list-style-type: none"> <li>• Chairman</li> <li>• D/Chairperson</li> <li>• Secretary</li> <li>• PTA Chair</li> <li>• Member</li> </ul>	2/5 5/5 5/5 5/5 4/5
2	Audit committee	1. Mr. Richard Onono 2. Mrs. Dorrice Owuocha 3. Mr. Maialo P.O 4. M/S Caroline Ochanda	<ul style="list-style-type: none"> <li>• Chairman</li> <li>• Member</li> <li>• Member</li> <li>• Member</li> </ul>	3/3 3/3 3/3 3/3
3	Fiancé, procurement and general purposes committee	1. Mr. Willis Nyanjom 2. Mr. Madialo P.O 3. Mr. Tom mula 4. Mrs. Caroline ochanda	<ul style="list-style-type: none"> <li>• Chairperson</li> <li>• Member</li> <li>• Members</li> <li>• Member</li> </ul>	2/2 2/2 2/2 2/2
4	Academic committee	1. Mr. Peter Awuor 2. Mrs. Beatrice Marenya 3. M.S Jane Nyakina 4. Mr. Tom Mula	<ul style="list-style-type: none"> <li>• Chair</li> <li>• Chairman</li> <li>• Member</li> <li>• Member</li> </ul>	3/3 3/3 3/3 3/3
5	Discipline welfare committee	1. Mrs. Joan Amari 2. M/S Jane Nyakina 3. Mr. Madialo P.O 4. Mr. Michael Madialo	<ul style="list-style-type: none"> <li>• Chair</li> <li>• Member</li> <li>• Member</li> <li>• Member</li> </ul>	4/4 4/4 4/4 4/4

**(d) School Operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the school day- to-day management wads under the following persons:

**URANGA SECONDARY SCHOOL**  
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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

1	Principal	Mr. Paul Oduor	272938
2	Deputy Principal	M/S Jane Nyakina	349092
3	School Bursar	M/s Sheila Iramoga Ayodi	

**(e) Schools Contents**

Post office Box;185-50307- LUANDA

Telephone; 0723-130914

E-mail [uranga2009@gmail.com](mailto:uranga2009@gmail.com)

Website .....

Facebook .....

Twitter .....

**(f) School Bankers**

The following school operated 5 number of bank accounts in the following banks:

1. Name of the bank : NATIONAL BANK OF KENYA  
Branch : KISUMU  
Account number : 0102102326500 – SCHOOL FUND ACC.
2. Name of the bank : NATIONAL BANK OF KENYA  
Branch : KISUMU  
Account number : 01025025602700 – TUTION
3. Name of the bank : NATIONAL BANK OF KENYA  
Branch : KISUMU  
Account number : 0102502560701 – OPERATION ACC
4. Name of the bank : NATIONAL BANK OF KENYA  
Branch : KISUMU  
Account number : 1237050766 – MIF ACC
5. Name of the bank : EQUITY BANK  
Branch : LUANDA  
Account number : 1120277359045

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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(g) Independent Auditors**

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

**URANGA SECONDARY SCHOOL**  
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**For the six (6) months' period ended 30<sup>th</sup> June, 2021**

**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**

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

	<b>2020</b>	<b>2019</b>	<b>2018</b>
Surplus/Deficit	3,422,447.61	933,148.05	3,161,220.40
Capitation Grants from MOE			
Tuition	844,451.00	1501758.40	1846397.40
Operations	5,581,475.00	4,441,094.00	4,193,573.00
Infrastructure	0.00	2,448,000.00	0.00
Total Capitation Grants received	6,425,926.00	8,390,852.40	6,039,970.40
Ratio of Capitation Grants/Students			
Enrollments	529	527	520
Tuition	1,596.32	2,849.07	3,550.76
Operations	10550.99	13472.80	8,064.56
Infrastructure	0.00	4645.16	0.00
Total(KSHS)	12,147.31	20,967.03	11615.32
Grants of other Income			
Rent income			
Income from bus Hire			
Movement of debtors	8,877,849.20	7,440,187.00	6,203,542.20
Movement of Creditors	1,632,845.00	1,328,795.00	1,110,355.00
Movement of Cash Balances	0.00	40,038.50	35,180.00
Movements of Bank Balances	14,841.36	7,943.25	14,631.70

**URANGA SECONDARY SCHOOL**  
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(b) Teacher Student Ratio

	Number of Teachers
No. of teachers	25
No. of students	567
Teaches student ratio	1:23
No. of teachers posted to the school during the year	1
No. of teachers transferred/retired during the year	0
No. of teachers employed by TSC	13
No. of teachers employed by BOM	12
Teachers per subject	
English	3
Kiswahili	2
Mathematics	3
Chemistry	2
Biology	2
Physics	2
CRE	2
History	3
Geography	2
Business Studies	2
Agriculture	2
Computer	0

**KCSE PERFORMANCE IN THE LAST THREE YEARS**

Yr/Gd	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MS
2019	95	0	0	0	1	0	4	0	14	19	34	22	0	0	0	3.500
2020	88	0	0	0	1	6	2	8	9	21	26	15	0	0	0	4.046
2021	131	0	0	0	0	0	4	4	11	21	41	44	5	0	0	3.608

**UNIVERSITY TRANSITION DATA**

Year	No. of Students That Met University Requirement	No. of Actual Candidates Who Sat For KCSE
2019	5	95
2020	9	88
2021	4	131

**URANGA SECONDARY SCHOOL**  
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**DEVELOPMENT PROJECT CARRIED OUT BY THE SCHOOL**

<b>Project</b>	<b>Source of Fund</b>	<b>Status</b>
1 Renovation Of 4 No Classrooms	MOE(MIF)	Completed
Purchase of 100 Steel Chairs And Steel Lockers	MOE(MIF)	Completed

Sign.....



Principal.....

MADIALO PAUL ODUOR



**URANGA SECONDARY SCHOOL**  
**Report and Financial Statements**  
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**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 Standard Board of Kenya from time to time.


Scheduled 4(Section 23) of the education Act, 2013 requires the Board of Management of 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 Uranga Mixed Secondary School—accepts responsibility for the school's financial statement , 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 a fair view of the state of the School's transactions during the six months' period ended 30<sup>th</sup> June 2021 and of the School's financial position as at that date.

1. **Name** : Joan Achieng Amani  
**Designation** : Chairman (Board of Management)  
**Sign** :   
**Date** : 24/8/23

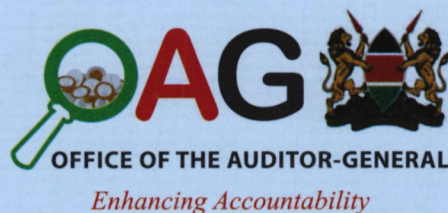
2. **Name** : Madialo Paul Oduor  
**Designation** : School Principal/Secretary (Board of Management )  
**Sign** :   
**Date** : 24/08/2023

3. **Name** : Sheila Ayodi  
**Designation** : Bursar/ Accounts Clerk/ Financial Officer  
**Sign** :   
**Date** : 24/8/23.



# REPUBLIC OF KENYA

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E-mail: 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 URANGA MIXED SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – SIAYA COUNTY**

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### **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 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, 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 Uranga Mixed Secondary School – Siaya County set out on pages 11 to 22, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts

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*Report of the Auditor-General on Uranga Mixed Secondary School for the six (6) months' period ended 30 June, 2021- Siaya County*

and payments, statement of cash flows and the statement of budgeted versus actual amounts for the six (6) months' period 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 Uranga Mixed Secondary School – Siaya County as at 30 June, 2021, and of its financial performance and its cash flows for the six(6) months' period 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. Misstatement of Capitation Grants for Operations**

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.4,985,033, while the supporting ledger schedule provided for audit shows an amount of Kshs.4,144,260, resulting in an unreconciled and unexplained variance of Kshs.840,773.

In the circumstances, the accuracy and completeness of the capitation grants for operations amount of Kshs.4,985,033 could not be confirmed.

#### **2. Overstatement of School Fund Income - Parents Contributions**

The statement of receipts and payments reflects school fund income-parents contributions amount of Kshs.3,529,856 which, as indicated in the supporting ledger schedule provided for audit, includes Kshs.458,384 received for bursary payments. However, the bursary amount is also separately reflected in the statement of receipts and payments against school fund income-other receipts, resulting in an overstatement of the school fund income-parents contributions amount.

In the circumstances, the accuracy and completeness of the school fund income-parents contributions balance of Kshs.3,529,856 could not be confirmed.

#### **3. Variances in Budget Amounts Between the Approved Budget and the Statement of Budgeted and Actual Expenditure Amounts**

A comparison of the approved budget and the statement of budgeted versus actual amounts revealed the following variances:

Receipts/ Expense Item	Approved Budget Amount (Kshs.)	Financial Statement Budget Amount (Kshs.)	Variance (Kshs.)
<b>Receipts</b>			
Capitation Grants on Tuition	953,120	2,660,127	1,707,007
Capitation Grants on Operations	4,163,000	4,985,033	822,033
Fees Charged on Parents	2,570,725	3,974,019	1,403,294
<b>Payments</b>			
Expenditure on Tuition	1,093,200	752,689	340,511
Expenditure on Operations	4,053,150	5,201,715	1,148,565
Expenditure for School Fund	2,416,000	2,748,315	332,315

#### 4. Unsupported Expenditure on Personnel Emoluments

The statement of receipts and payments reflects payments for operations totalling to Kshs.4,627,770 which, as disclosed in Note 6 to the financial statements, includes personnel emoluments amounting to Kshs.2,213,425, being salaries for the twenty-five (25) employees of the School. However, the personnel emoluments expenditure was not adequately supported as highlighted below:

##### 4.1 Incomplete Personal Files

Review of employees' personal files for the twenty-five (25) staff members revealed that most of them lacked the relevant information, including contracts, Teachers' Service Commission (TSC) placement letters, identity cards, Kenya Revenue Authority (KRA) pin certificates, renewal letters, job descriptions and confirmation letters. As a result, it was not possible to ascertain if the employees were properly employed.

##### 4.2 Unsupported Recruitment of Teachers

Review of the payroll, personnel files, and interview with the Management revealed that during the period under review, the School's Board of Management recruited five (5) teachers who were to be paid a monthly salary of Kshs.11,280 each. However, the advertisement, long list, short list, interview panel, appointment letters and minutes of evaluation in respect of three (3) of the five (5) teachers, who were paid a total of Kshs.203,040, were not provided for audit. In addition, the existence of the three (3) teachers could not be confirmed since, according to the unsupported explanation provided by Management, the staff were transferred to other schools after employment by the Teachers Service Commission on permanent terms of service.

In the circumstances, the accuracy and completeness of the personnel emoluments amount of Kshs.2,213,425 could not be confirmed.

## **5. Unsupported School Fund Income - Parents Contributions**

The statement of receipts and payments reflects school fund income-parents contributions amount of Kshs.3,529,856. However, the receipt book was not serialized and it was evident that some pages had been plucked out. Further, it was observed that some leaves had only dates without records of amounts collected. In addition, it was noted that on some days collections were done without receipts, with Management explaining this was as a result of all receipt books having been used up.

In the circumstances, the accuracy and completeness of the school fund income-parents contributions balance of Kshs.3,529,856 could not be confirmed.

## **6. Unsupported and Misstatement of Accounts Receivable - Fees Arrears**

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.13,876,218 which, as disclosed in the aging analysis in Note 11 to the financial statements, includes fees arrears amounting to Kshs.6,652,703 relating to the period under review and previous year, whose supporting debtors' schedules were not provided for audit. Further, the balance of Kshs.13,876,218 includes fees arrears for prior years (over 2 years) of Kshs.7,095,626 which differs with fees arrears totalling to Kshs.5,576,037 recorded in the supporting schedules for the years 2004 to 2019 provided for audit, resulting in an unreconciled and unexplained variance of Kshs.1,519,589.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.13,876,218 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Uranga Mixed Secondary School 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.

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

The Public Sector Accounting Standards Board Guidelines on Implementation of International Public Sector Accounting Standards by Secondary Schools in Kenya of 20 August, 2021, requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing the financial statements for longer period is due to the adoption of IPSAS for schools and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only six months for financial year 2021 with no comparative balances. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board.

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In the circumstances, the financial statements have not been prepared in accordance with the guidelines issued by the Public Sector Accounting Standard Board.

### **2. Irregular Use of Low-Value Procurement Method**

The statement of receipts and payments reflects payments for operations balance of Kshs.4,627,770 which includes Kshs.501,000 utilized to purchase hardware materials for renovation of four (4) classrooms and Kshs.590,000 spent on purchase of 100 steel lockers and chairs through low-value method of procurement, contrary to the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020 which sets a ceiling of Kshs.50,000 for low-value procurement. Further, the specifications or bills of quantities for the renovation were not provided for audit review.

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

### **3. Lack of Approved Annual Procurement Plan**

Review of the budget, Board of Management (BoM) minutes, payment vouchers and other relevant vouchers revealed that the School did not prepare or maintain an annual

procurement plan as required by Regulation 51(2) of the Public Finance Management (National Government) Regulations, 2015.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

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

#### 1. Lack of a Staff Establishment

During the year under review, the School had 25 employees, out of whom thirteen (13) were from the Teachers Service Commission (TSC), and twelve (12) from the Board of Management (BoM). However, a staff establishment outlining the number of teachers required per subject was not provided for audit.

In the circumstances, the School may have operated without optimal number of staff.

#### 2. Failure to Maintain a List of Beneficiaries for Capitation Grants Received

The statement of receipts and payments reflects capitation for tuition and capitation for operations amounts of Kshs.660,127, and Kshs.4,985,033 respectively, totalling to Kshs.5,645,160. However, Management acknowledgments of fees received and the list showing how the capitation was distributed were not provided for audit.

In the circumstances, it was not possible to confirm whether the entire amount of Kshs.5,645,160 benefitted students.

#### 3. Lack of Approved Debt Recovery Policy

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,876,218 which, as disclosed in Note 11 to the financial statements, includes fees arrears balance of Kshs.12,328,820 relating to the year 2020 and earlier years. However, Management did provide an operational debt recovery strategy to address the problem.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.13,876,218 and the recoverability of the long outstanding fees arrears of Kshs.12,328,820 could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 controls, risk management and overall Governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to the 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, and ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

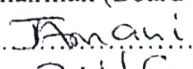
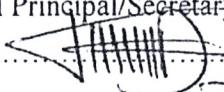
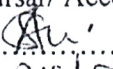
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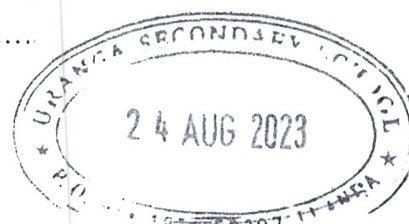
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**V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE SIX (6) MONTHS' PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

Description of Vote Heads	Notes	1 <sup>st</sup> January-30 <sup>th</sup> June, 2021
		Kshs
<b>RECEIPTS</b>		
Capitation Grants for Tuition	1	660,127
Capitation Grants for operation	2	4,985,033
Capitation Grants for infrastructure		-
School Fund Income – Parents Contribution	3	3,529,856
School Fund Income – Other receipts	4	458,384
<b>TOTAL RECEIPTS</b>		<b>9,633,401</b>
<b>PAYMENTS</b>		
Payments for tuition	5	752,689
Payments for Operation	6	4,627,770
Payments for infrastructure		-
Payments for BES/Lunch Programme	7	2,748,315
Payments from other receipts	8	438,884
<b>TOTAL PAYMENTS</b>		<b>8,567,658</b>
<b>SURPLUS DURING THE PERIOD</b>		<b>1,065,743</b>

The schools financial statements were approved on 28<sup>th</sup> June 2022 and signed by:-

- Name** : Joan Achieng Amani  
**Designation** : Chairman (Board of Management)  
**Sign** :   
**Date** : 24/8/23
- Name** : Madialo Paul Oduor  
**Designation** : School Principal/Secretary-(Board of Management )  
**Sign** :   
**Date** : 24/08/2023
- Name** : Sheila Ayodi  
**Designation** : Bursar/ Accounts Clerk/ Financial Officer  
**Sign** :   
**Date** : 24/8/23

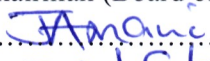




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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	1 <sup>st</sup> January-30 <sup>th</sup> June, 2021
		Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank balances	9	141,422
Cash Balances	10	26,594
<b>Total Cash and Cash Equivalents</b>		<b>168,015</b>
Accounts Receivable	11	13,876,218
<b>TOTAL FINANCIAL ASSETS</b>		<b>14,044,234</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts Payables	12	3,605,435
<b>NET FIANCIAL ASSETS</b>		<b>10,438,799</b>
<b>REPRESENTED BY</b>		
Accumulated Fund b/f	13	9,373,056
Surplus for the year		1,065,743
<b>NET FIANCIAL POSITION</b>		<b>10,438,799</b>

The schools financial statements were approved on 28<sup>th</sup> June 2022 and signed by:-

- Name** : Joan Achieng Amani  
**Designation** : Chairman (Board of Management)  
**Sign** :   
**Date** : 24/8/23
- Name** : Madialo Paul Oduor  
**Designation** : School Principal/Secretary (Board of Management )  
**Sign** :   
**Date** : 24/8/2023
- Name** : Sheila Ayodi  
**Designation** : Bursar/ Accounts Clerk/ Financial Officer  
**Sign** :   
**Date** : 24/8/23



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**VII. STATEMENT OF CASH FLOWS FOR THE SIX (6) MONTHS' PERIOD ENDED  
30<sup>TH</sup> JUNE 2021**

	Note	1 January-30 June, 2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts for Operating Income</b>		
Capitation grants for tuition	1	660,127
Capitation grants for operation	2	4,985,033
Capitation grants for infrastructure		-
School fund income-parents contributions	3	2,110,347
School fund income-other receipts	4	458,384
<b>Total Receipts</b>		<b>8,213,892</b>
<b>Payments</b>		
Payments for tuition	5	752,689
Payments for operations	6	4,627,770
Payments for infrastructure		-
Boarding and school funds payments	7	2,241,375
Payment from other receipts	8	438,884
<b>Total Payments</b>		<b>8,060,718</b>
<b>Net cash flows from operating activities</b>		<b>153,174</b>
<b>NET INCREASE IN CASH AND EQUIVALENTS</b>		<b>153,174</b>
Cash and cash equivalents at 1 January, 2021		14,841
Cash and cash equivalent at 30 June, 2021		<b>168,015</b>

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VIII. STATEMENT OF BUDGETED VERSES ACTUAL AMOUNTS FOR THE SIX (6) MONTHS' PERIOD ENDED  
30<sup>TH</sup> JUNE 2021

Receipts/expenA1:G40ses item	Original budget		adjustments		Final budget		Actual on comparable basis		Budget utilization differences		% Utilisation
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=c-d	Kshs	
<b>RECEIPTS</b>											
<b>1. Capitation Grants On Tuition</b>											
Exercise Books	2,205,000		(64,918)		2,140,082		200,282		1,939,800		9%
Laboratory Equipment's	250,000		(87,399)		162,601		145,701		16,900		90%
Teaching and learning equipment chalks	250,000		(109,600)		140,400		123,850		16,550		88%
Examinations Assessments	25,000		(8,000)		17,000		15,050		1,950		89%
Teachers Guides	160,000		(10,000)		150,000		135,000		15,000		90%
<b>Total</b>	<b>2,950,000</b>		<b>(289,873)</b>		<b>2,660,127</b>		<b>660,127</b>		<b>2,000,000</b>		<b>25%</b>
<b>2. Capitation Grant On Operations</b>											
Personal emoluments	2,000,000		229,916		2,229,916		2,210,920		18,996		99%
Repairs and maintenance	590,000		(149,228)		440,772		438,772		2,000		100%
Local transport and traveling	360,000		(3,755)		356,245		355,245		1,000		100%
Electricity and water	350,000		(60,995)		289,005		287,401		1,604		99%
Insurance (medical and property)	400,000		(80,305)		319,695		318,695		1,000		100%
Administration costs	1,500,000		(452,500)		1,047,500		1,065,500		(18,000)		102%
Activity	400,000		(98,100)		301,900		308,500		(6,600)		102%
<b>Total</b>	<b>5,600,000</b>		<b>(614,967)</b>		<b>4,985,033</b>		<b>4,985,033</b>		-		<b>100%</b>
<b>3. Fees Charged On Parents</b>											
School fund income - Other receipts	500,000		(41,616)		458,384		-		458,384		0%
Fees on boarding Equipment and store/lunch Programme	3,530,000		(14,365)		3,515,635		2,110,347		1,405,288		60%
<b>Total</b>	<b>4,030,000</b>		<b>(55,981)</b>		<b>3,974,019</b>		<b>2,110,347</b>		<b>1,863,671</b>		<b>53%</b>
<b>4. School Fund Income-Other Receipts</b>	-		-		-		<b>458,384</b>		<b>(458,384)</b>		

**URANGA SECONDARY SCHOOL**

**Report and Financial Statements**

**For the six (6) months' period ended 30<sup>th</sup> June, 2021**

Receipts/expenA1:G40ses item	Original budget		adjustments		Final budget		Actual on comparable basis		Budget utilization differences		% Utilisation
	a	b	Kshs	Kshs	c=a+b	d	e=c-d	f=d/c%			
<b>TOTAL INCOME</b>	<b>12,580,000</b>				<b>11,619,179</b>	<b>8,213,892</b>	<b>3,405,288</b>		<b>71%</b>		
<b>PAYMENTS</b>											
<b>1. Expenditure For Tuition</b>											
Exercise Books	260,000		(51,636)		208,364	207,045	(46,681)		99%		
Laboratory Equipment's	300,000		(101,480)		198,520	197,520	(100,000)		99%		
Teaching/Learning Materials	300,000		(100,398)		199,602	202,041	(100,120)		101%		
Chalks	15,000		(4,350)		10,650	10,650	-		100%		
Examination and Assessments	150,000		(14,687)		135,313	135,313	-		100%		
Bank Charges	500		(260)		240	120	120		50%		
<b>Total</b>	<b>1,025,500</b>		<b>(272,811)</b>		<b>752,689</b>	<b>752,689</b>	<b>(246,681)</b>		<b>100%</b>		
<b>2. Expenditure for Operations</b>											
Personnel Emoluments	2,500,000		286,575		2,786,575	2,213,425	573,150		79%		
Administration Cost	950,000		(2,500)		947,500	947,500	-		100%		
Repairs, Maintenance & Improvements	250,000		(50,000)		200,000	200,000	-		100%		
Local transport and travelling	400,000		(43,000)		357,000	356,245	755		100%		
Electricity, Water and conservancy	300,000		(10,955)		289,045	289,005	40		100%		
Insurance (medical & Property)	350,000		(30,305)		319,695	319,695	-		100%		
Activity Expenses	350,000		(48,100)		301,900	301,900	-		100%		
<b>Total</b>	<b>5,100,000</b>		<b>101,715</b>		<b>5,201,715</b>	<b>4,627,770</b>	<b>573,945</b>		<b>89%</b>		
<b>3. Expenditure for School Fund</b>											
Lunch Programme	3,000,000		(251,685)		2,748,315	2,241,375	506,940		82%		
<b>Total</b>	<b>3,000,000</b>		<b>(251,685)</b>		<b>2,748,315</b>	<b>2,241,375</b>	<b>506,940</b>		<b>82%</b>		
<b>4. School Fund income – other expenses</b>	450,000		(1,116)		448,884	438,884	10,000		98%		
<b>TOTAL EXPENDITURE</b>	<b>9,575,500</b>		<b>(423,897)</b>		<b>9,151,603</b>	<b>8,060,718</b>	<b>844,204</b>		<b>88%</b>		

**URANGA SECONDARY SCHOOL**  
**Report and Financial Statements**  
**For the six (6) months' period ended 30<sup>th</sup> June, 2021**

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**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.

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**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 30<sup>th</sup> June 2022.

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**X. NOTES TO THE FINANCIAL STATEMENT**

**1. CAPITATION GRANT FOR TUITION**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Textbooks and Reference Materials	0
Exercise Books	200,282
Laboratory Equipment's	145,701
Teaching/Learning Materials	123,850
Chalks And Dusters	15,050
Examination And Assessments	135,000
Teachers Guide	40,244
<b>Total</b>	<b>660,127</b>

**2. CAPITATION GRANT FOR OPERATIONS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Personal emoluments	2,210,920
Repairs and maintenance	438,772
Local transport and travelling	355,245
Electricity and water	287,401
Insurance Medical & Property	318,695
Administration Cost	1,065,500
Activity	308,500
<b>Total</b>	<b>4,985,033</b>

**3. SCHOOL FUND INCOME – PARENTS CONTRIBUTION**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Parents contributions/fees - Cash	2,110,347
Parents contributions/fees - Accrued	1,419,509
<b>Total</b>	<b>3,529,856</b>

**4. SCHOOL FUND INCOME – OTHER RECEIPTS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Other receipts	458,384
<b>Total</b>	<b>458,384</b>

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**5. PAYMENTS FOR TUITION**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Exercise books	207,045
Laboratory equipment	197,520
Teaching /Learning materials	202,041
Chalks	10,650
Examination and Assessments	135,313
Bank charges	120
<b>Total</b>	<b>752,689</b>

**6. PAYMENTS FOR OPERATIONS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Personal Emoluments	2,213,425
Administration costs	947,500
Repairs, Maintenance & Improvements	200,000
Local transport and Travelling	356,245
Electricity, Water and conservancy	289,005
Insurance (Medical and property)	319,695
Activity / Expenses	301,900
<b>TOTAL (KSHS)</b>	<b>4,627,770</b>

**7. PAYMENT FOR BOARDING AND SCHOOL FUND**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Lunch programme/Boarding, Equipment & Stores-Cash	2,241,375
Lunch programme/Boarding, Equipment & Stores-Accrued	506,940
<b>Total</b>	<b>2,748,315</b>

**8. PAYMENT FROM OTHER RECEIPTS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Other expenses	438,8837
<b>Total</b>	<b>438,8837</b>

**URANGA SECONDARY SCHOOL**  
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**9. BANK ACCOUNTS**

<b>Account Name – Name of Bank</b>	<b>Bank Account Number</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
		<b>Kshs</b>
Tuition Account – National Bank of Kenya	01025025602700	45,025
Operation Account – National Bank of Kenya	01025025602701	88,178
School Fund Account/Boarding – National Bank of Kenya	01021023626500	8,219
CDF Account - Equity Bank)	1120277359045	0
Infrastructure Account – Kenya Commercial Bank	1237050766	0
<b>Total</b>		<b>141,422</b>

**10. CASH ON HAND**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Tuition Account	0
Operation Account	16,690
School Fund Account/Boarding	9,904
Infrastructure	0
<b>Total</b>	<b>26,594</b>

**11. ACCOUNTS RECEIVABLE**

	<b>1<sup>st</sup> January-30<sup>th</sup> June, 2021</b>
	<b>Kshs</b>
Fees Arrears	13,748,329
Advance Salary	102,250
<b>Total</b>	<b>13,850,579</b>

**URANGA SECONDARY SCHOOL**  
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**For the six (6) months' period ended 30<sup>th</sup> June, 2021**

**Ageing of the fees arrears**

	<b>1 January-30 June, 2021</b>
	<b>Kshs</b>
Fees Arrears for current period (six months to 30 June 21)	1,419,509
Fees Arrears for the previous year (2020)	5,233,194
Fees Arrears for prior periods(over 2 years) b/f	7,148,323
Less: Fees recoveries	(52,697)
<b>Total</b>	<b>13,748,329</b>

**12. ACCOUNTS PAYABLES**

	<b>1 January-30 June, 2021</b>
	<b>Kshs</b>
Trade Creditors (See ageing below and Appendix 1)	3,202,253
Prepaid fees (Listed)	403,182
<b>Total</b>	<b>3,605,435</b>

**Aging Analysis of Trade Creditors**

	<b>1 January-30 June, 2021</b>
	<b>Kshs</b>
Trade creditors for current year	2,056,944
Trade creditors for the previous year	1,145,309
Trade creditors for prior periods (over two years)	0
<b>Total</b>	<b>3,202,253</b>

**13. FUND BALANCE BROUGHT FORWARD**

	<b>1 January-30 June, 2021</b>
	<b>Kshs</b>
Bank balances	14,841
Receivables	10,477,884
Payables	(1,145,309)
<b>Total</b>	<b>9,347,416</b>

**URANGA SECONDARY SCHOOL**  
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**ANNEX 1: ANALYSIS OF PENDING ACCOUNTS PAYABLES (SUNDRY CREDITORS)**

Supplies of Goods/Services	Original Amount	Date Contracted	Amount Paid to date	Outstanding Balances 2020/2021	Comments
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d = a-c</b>	
<b>Supply Of Goods</b>					
1. Lakeside	704,000	2020/2021	193,000	511,000	
2. Luandabest Stationers	57,949	2020/2021	12,000	45,949	
3. Bloosky Enterprises	20,000	2020/2021	0	20,000	
4. Chemoxalic Enterprises	70,000	2020/2021	0	70,000	
5. Demba Enterprises	580,200	2020/2021	160,000	420,200	
6. Poly Energy Saving Ent	430,000	2020/2021	220,000	210,000	
7. Mr. James Muhando	30,995	2020/2021	20,000	10,995.00	
8. Nakuru Modern Agencies	502,000	2020/2021	0	502,000	
9. Chemoxalic Enterprises	142,000	2020/2021	40,000	102,000	
10. M/s Monica Adhiambo	28,000	2020/2021	28,000	0	
<b>Sub-total</b>	<b>2,565,144</b>		<b>673,000</b>	<b>1,892,144</b>	
<b>Supply of Services</b>					
11. KESSHA	164,800	2020/2021	0	164,800	
12. 2019/2020 Balance B/F	1,149,309	2019/2020		1,145,309	
<b>Sub-total</b>	<b>1,310,109</b>		<b>0</b>	<b>1,310,109</b>	
<b>Grand Total</b>	<b>3,875,253</b>		<b>673,000</b>	<b>3,202,253</b>	