

REPUBLIC OF KENYA



Enhancing Accountability

REPORT THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUN 2025

DAY.

WEDNESDAY

OF

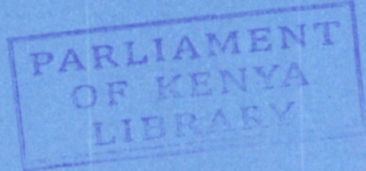
TABLED
BY:

MAJORITY LEADER

CLERK-AT
THE-TABLE:

FINLAT

THE AUDITOR-GENERAL



ON

**SALVATION ARMY KOLANYA GIRLS'
NATIONAL SCHOOL**

**FOR THE EIGHTEEN (18) MONTHS'
PERIOD ENDED 30 JUNE, 2022**

BUSIA COUNTY



S.A KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR EIGHTEEN (18)
MONTHS ENDED 30TH JUNE 2022**

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

OFFICE OF THE AUDITOR GENERAL
ELDORET REGIONAL OFFICE

31 MAY 2024

RECEIVED
P. O. Box 2774 - 30100, ELDORET

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL
Reports and Financial Statements for eighteen (18) months ended 30th June 2022

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

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PUBLIC SECONDARY SCHOOLS – SA KOLANYA GIRLS NATIONAL SCHOOL
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 Busia County, Teso North Sub-County

The school was initially registered in 1973 under the category of Harambee schools and subsequently graduated to District status and Provincial status in the year 1983 and 1998 respectively. The school is currently categorized as a National public school established, owned or operated by the National Government through registration 40S0000056 of 04/09/2015

The school is a boarding school and had 1227 number of students as at 30th June 2022. It has 6 streams and 50 teachers of which 11 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	Mrs Gladys Nabiswa	Chairman/Sponsor	14/03/2019
2	Dr Tabitha Okama	Secretary- Principal	14/03/2019
3	Mrs Joy Khaemba	Member	14/03/2019
4	Mr Geoffrey Etale Anisa	Member	14/03/2019
5	Mr Dan Opilio	Member	14/03/2019
6	Mr Douglas O. Ejakait	Member	14/03/2019
7	Mr Peter Amke Jakait	Member/Special interest	14/03/2019
8	Ms Rebecca Abwaku	Member – Rep CEB	14/03/2019
9	Mr Imo Eric	Member Rep Teachers	14/03/2019
10	(i)Mrs Gladys N. Nabiswa (ii)Mr Lazarus M. Kisuya (iii)Capt. Noel Yeswa	3 Members - Sponsor	14/03/2019
11	Mr Julius Bramwel Otwane	Member - Community	14/03/2019
12	Mr Godfrey Ipalei	Member-Special Needs	14/03/2019
13	Mrs Hellen Chebeda	Member	14/03/2019
14	Prof. Olubayi Olubayi	Member	14/03/2019
15	Eng. Moses Wakala	PA Chair	14/03/2019
16	Ms Margaret Anyango	Member	14/03/2019
17	Vallary Luvonga	Students' Rep.	14/03/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**The function of the School Board of Management includes:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	i. Mr. Naftal Ombati ii. Dr. Tabitha Okama iii. Mrs. Gladys Nabiswa iv. Mr. Peter Jakait v. Eng. Moses Wakala	-SCDE -Chief Principal -BOM Chair -Member -PA Chair	7
2	Audit Committee	i. Dr. Tabitha Okama ii. Mr. Etale Godfrey iii. Mr. Bramwel Owane iv. Sr. Margaret Anyango v. Mr. Okiring Douglas	-Chief Principal - Member - Member - Member - Member	-
3	Finance, procurement and general purposes Committee	i. Dr. Tabitha Okama ii. Mr. Okiring Douglas iii. Mr. Dan Opilio iv. Sr. Margaret Anyango v. Eng. Moses Wakala	-Chief Principal -Member -member -Member -Member	2
4	Academic Committee	i. Dr. Tabitha Okama ii. Prof. Olubayi Olubayi iii. Mr. Lazarus Kisuya iv. Mr. Godfrey Ipalei v. Mr. Eric Imo	-Chief Principal -Member -Member -Member -Teacher representative	1
5	Development Committee	i. Mr. Naftal Ombati ii. Dr. Tabitha Okama iii. Mr. Dan Opilio iv. Mr. Bramwel Otwane v. Mrs. Gladys Nabwisa	-SCDE -Chief Principal -Member -Member -Bom Chair	5

SA KOLANYA GIRLS NATIONAL SCHOOL

PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

		vi. Mr. Kiboi Dismas vii. Eng. Moses wakala	-D/Principal/Secretary -PA Chair	
6	Discipline and welfare Committee	i. Dr. Tabitha Okama ii. Capt. Noel Yeswa iii. Ms. Joy Khaemba iv. Mr. Peter Jakait v. Ms. Hellen Chebeda	- Chief Principal - Sponsor - Member - Member - Member	1
7	Adhoc Committee (if any during the year)			2

(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	Dr Tabitha Okama	304358
2	Deputy Principal	Mrs Phoebe Wavomba	302065
3	School Bursar	CPA Mike Mulindi	ID-29132455

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: P.O BOX 95-50209,MALAKISI
Telephone: 0707822199
E-mail: SAKOLANYASCHOOL@GMAIL.COM
Website: -
Facebook:
Twitter:

(f) School Bankers

The following school operated SIX bank accounts in the following banks:

1. Name of Bank: CO-OPERATIVE BANK OF KENYA
Branch: MALABA
Account Number: 01139058518700
Post Office Box: P.O BOX 173-50408, KAMURIAI
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: MALABA
Account Number: 1147179948
Post Office Box: P.O BOX 173-50408, KAMURIAI
3. MPESA PayBill No. 4044743 attached to 1050277745947 bank account
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: MALABA
Account Number: 1219835862
Post Office Box: P.O BOX 173-50408, KAMURIAI
5. Name of Bank: EQUITY BANK
Branch: MALABA
Account Number: 1050277745947
Post Office Box: P.O BOX 86-50408, KAMURIAI
6. Name of Bank: EQUITY BANK
Branch: MALABA
Account Number: 1050279881767
Post Office Box: P.O BOX 86-50408, KAMURIAI
7. Name of Bank: KENYA COMMERCIAL BANK
Branch: MALABA
Account Number: 11616888811
Post Office Box: P.O BOX 173-50408, KAMURIAI

SA KOLANYA GIRLS NATIONAL SCHOOL

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Reports and Financial Statements for eighteen (18) months ended 30th June 2022

(g) Independent Auditors

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

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

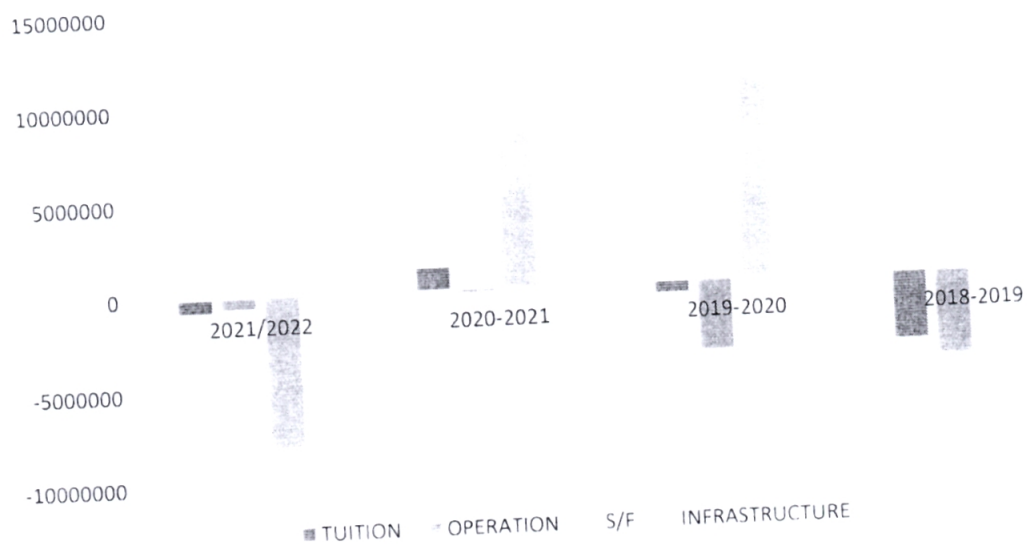
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

YEAR	2021-2022	2020-2021	2019-2020	2018-2019
TUITION	(709,955.55)	1,244,040	(600,704)	(3,601,294)
OPERATION	(571,181.90)	(147,854)	(3,736,060)	(4,475,863)
SCHOOL FUND	(7,993,289)	8,139,811	10,682,986.96	681,043
INFRASTRUCTURE	3,420,633.90	(11,228,429)	7,610,000	0

Chart Title

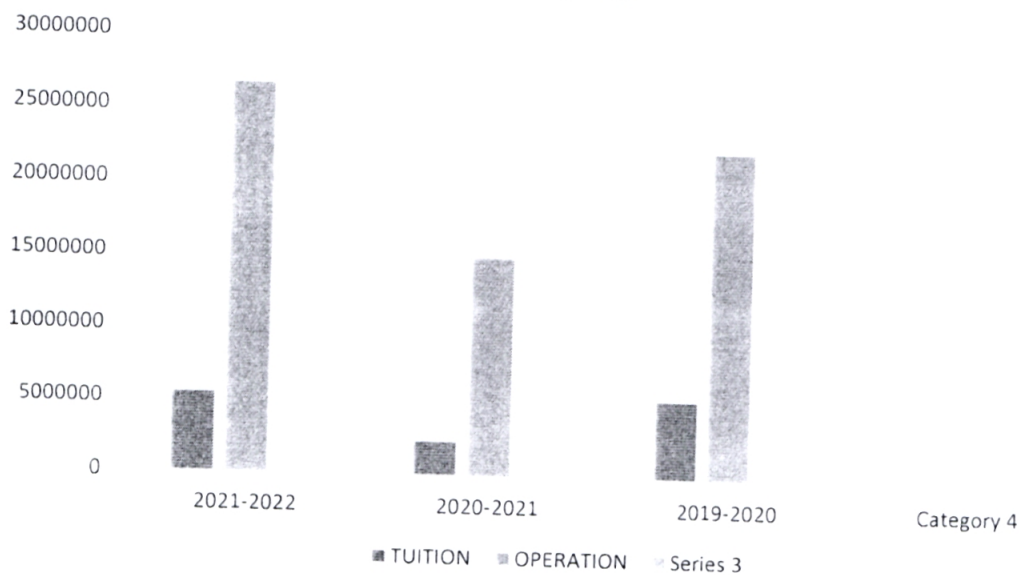


- Capitation grants from the Ministry of Education for the last three years

YEAR	2021-2022	2020-2021	2019-2020
TUITION	5,411,915	2,327,286	5,338,416
OPERATION	26,548,729	14,866,498	22,282,000

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL
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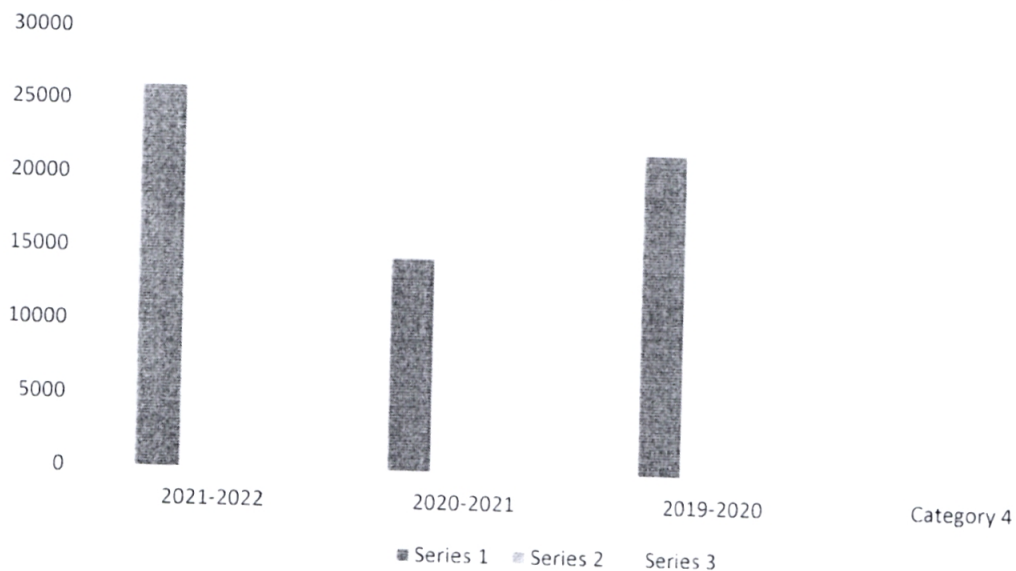
Chart Title



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

YEAR	2021-2022	2020-2021	2019-2020
RATIO	26,047.79	14,497.29	21920.97

Chart Title



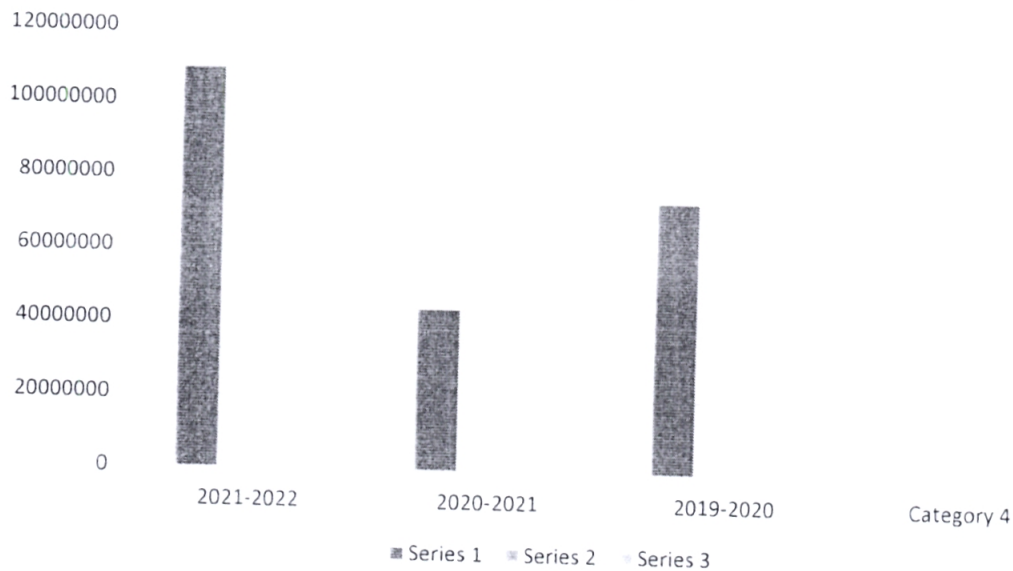
- A three-year overview of growth of other income(s) earned by the school.

YEAR	2021-2022	2020-2021	2019-2020
PARENTS CONTRIBUTION	108,809,535	43,893,602	73,797,098

**SA KOLANYA GIRLS NATIONAL SCHOOL
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Reports and Financial Statements for eighteen (18) months ended 30th June 2022

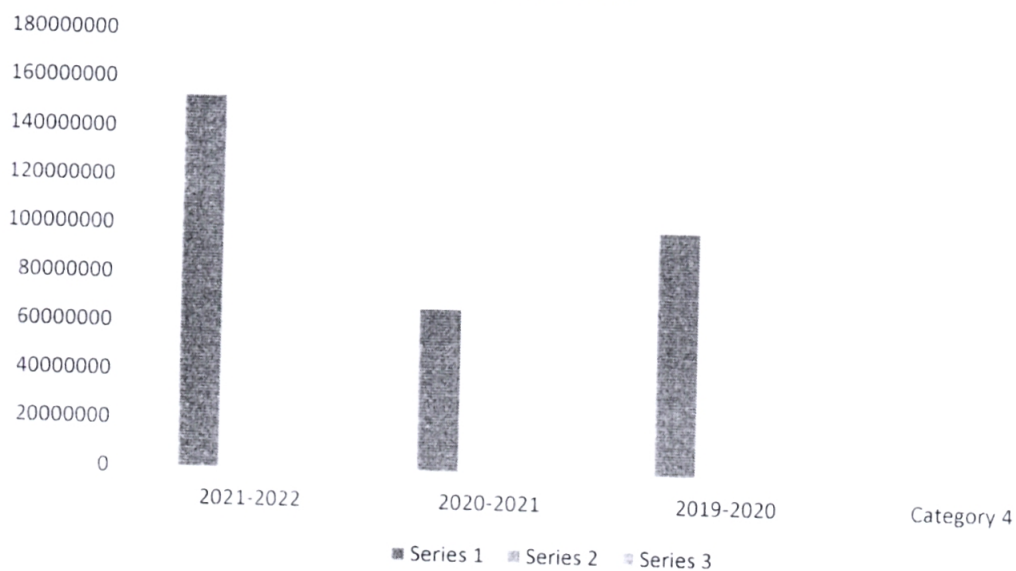
Chart Title



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

YEAR	2021-2022	2020-2021	2019-2020
EXPANDITURE	152,900,846	67,011,818	99,943,292

Chart Title



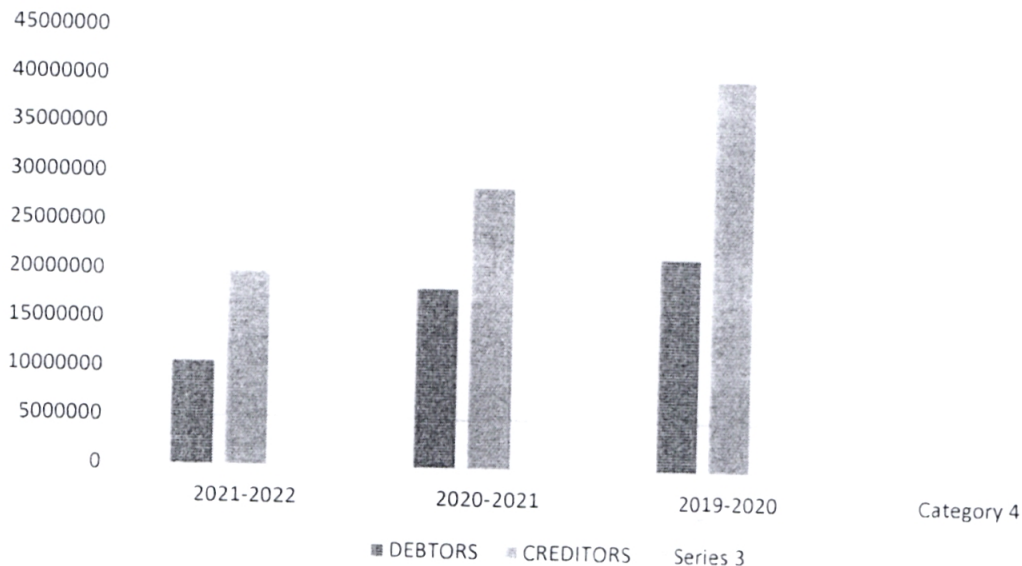
**SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL**

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

- *Movement of debtors and creditors of the school over the last three years*

YEAR	2021-2022	2020-2021	2019-2020
DEBTORS	10,688,916	18,401,320	21,905,369
CREDITORS	19,917,784	28,918,413	40,257,194

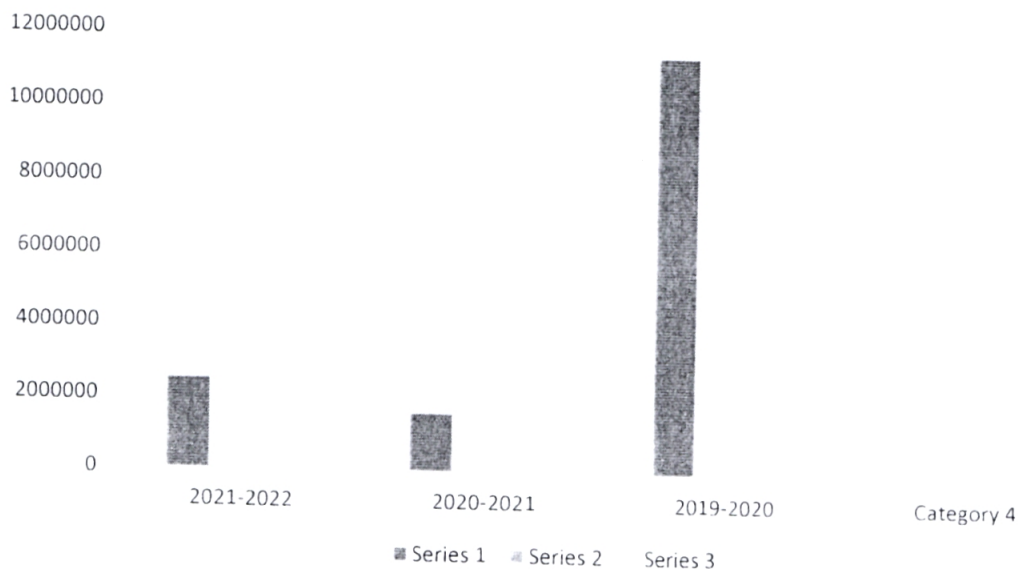
Chart Title



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

YEAR	2021-2022	2020-2021	2019-2020
CASH AND BANK BALANCES	2,468,152	1,590,401.31	11,390,842.11

Chart Title



b) Teacher Student ratio:

- Teacher to Student Ratio = 1: 32
- No. of teachers recruited (Jan. 2021 - June 2022)
 - BOM = 4
 - TSC = 1
- No. of teachers transferred/Retired (June2021-June 2022)
 - BOM = 4
 - TSC = 2
- No. Of TSC Teachers = 38
- No. of BOM teachers = 11

NUMBER OF TEACHERS PER SUBJECT

	SUBJECT	NO. OF TEACHERS	TEACHER SHORTAGE
1	English	07	2
2	Kiswahili	08	2
3	Mathematics	10	2
4	Biology	07	3
5	Physics	05	2
6	Chemistry	08	3
7	CRE	07	2
8	History	05	1
9	Geography	03	1
10	Home Science	01	2
11	French	01	1
12	Music	00	1
13	Business Studies	04	1
14	Agriculture	03	2
15	Computer Studies	00	2

c) Mean score in the 2021KCSE:

YEAR	ENTRY	MEAN SCORE	% UNIVERSITY	% DIPLOMA	% CERTIFICATE
2021	314	7.688	71.7	23.2	5.1
2020	308	6.657	47.1	46.4	6.5
2019	348	6.072	34.5	49.4	16.1

-Mean score improved by positive index of 1.031 to surpass the strategic target of 7.1 C+ due to ample preparation of students and considerable calm teaching and learning environment.

d) Number of Candidates in the 2021 KCSE:

YEAR	ENTRY
2021	314

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2020	308
2019	348

e) Capacity of the school:

Type of facility	Quantity	Capacity	Shortage
Class rooms	21	945	
Dormitories	9	945	2 storey blocks of 480 capacity each
Laboratories	3	3 streams	3(3 Streams)
Dining hall	1	400 Students	1(Capacity 1000)
Toilets	30	750	30
Library	1	50 Students	1 (Sitting capacity 400)
Bathrooms	105	1000 Students	50
Staff houses	7	7	40
Kitchen	1	Inadequate	1
Store	1	Inadequate	1
Computer lab	1	15 students	1(Capacity 50)
Home science room	1	30 students	1(Capacity 70)
French room	0	0	1(Capacity 70)
Music room	0	0	1(Capacity 70)

f) Development projects carried out by the school:

S/N O.	FUNDER	PROJECT(S)	CURRENT STATUS
1	MOE under MI (FY 2021/2022) and Parents	<ul style="list-style-type: none"> ● Students' ablution block (20 doors) and Septic tank ● Staff ablution block (8 doors) and Biodigester ● Elgon Dormitory Phase V ● Renovation of Bathrooms 	<ul style="list-style-type: none"> ● Approx. 95% complete. ● Approx. 65% complete. ● Approx. 80% complete ● Approx. 80% complete
2	PA(2022) Development levy at Ksh. 5000 per Student	<ul style="list-style-type: none"> ● Students' ablution block (22 doors) and Septic tank 	<ul style="list-style-type: none"> ● Approx. 65% complete.
3	MOE	CBC class room	100% Complete
4	World Bank through the MOE under Secondary Education Quality Improvement Project (SEQIP)	<ul style="list-style-type: none"> ● Three (3) Class rooms ● Twin Science Laboratory 	<ul style="list-style-type: none"> ● At slab level ● At slab level

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Proposed Storeyed Administration/Tuition Block (ESTimated cost=Ksh. 66,641,190/-):

To host:

- Offices for administrators
- Accounts offices
- Staff room
- Fourteen (14) Class rooms
- One (1) Computer Lab
- Staff Ablution annex (*Stated under Item 1 bullet 2 in the table above*)

Other Key Projects needed:

- More land
- School Van

Sign

School Principal

31/5/2023




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 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.

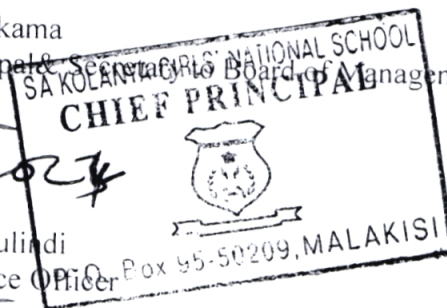
The Board of Management of *S.A KOLANYA GIRLS NATIONAL School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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 eighteen (18) months financial year ended 30th June 2022, and of the school's financial position at as that date.

Name: Mrs Gladys Nabiswa
Designation: Chairman, School Board of Management
Sign: 
Date: 31/5/2024

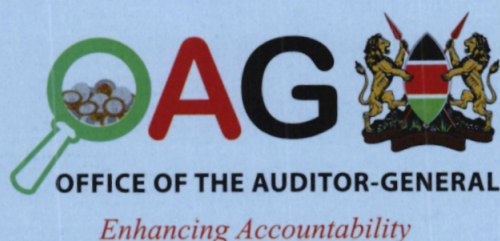
Name: Dr Tabitha Okama
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 31/5/2024

Name: CPA Mike Mulindi
Designation: Bursar/ Finance Officer
Sign: 
Date: 31/05/2024



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 SALVATION ARMY KOLANYA GIRLS' NATIONAL SCHOOL FOR THE EIGHTEEN (18) MONTHS' PERIOD ENDED 30 JUNE, 2022 – BUSIA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Salvation Army Kolanya Girls' National School – Busia County set out on pages 17 to 33, which comprise the statement

Report of the Auditor-General on Salvation Army Kolanya Girls' National School for the eighteen (18) months period ended 30 June, 2022 – Busia County

of financial assets and liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the 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 effects of the matter described in the Basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Salvation Army Kolanya Girls' National School – Busia County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Misstatements in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance amounting to Kshs.2,768,618 as disclosed in Notes 8 and 9 to the financial statements, which comprises of bank and cash balances amount of Kshs.2,723,888 and amount of Kshs.44,730 respectively. However, audit review established that the balance of Kshs.2,723,888 reflected in financial statements are amounts obtained from the bank statements instead of the cash book balance amounting to Kshs.843,891 resulting to a variance of Kshs.1,879,992.

In addition, Management did not provide bank reconciliation statements for school fund/boarding account.

Similarly, the bank reconciliation statements provided reflected receipts in bank statements not yet recorded in cashbooks and payments in bank statements not yet recorded in cashbooks. However, no documentary evidence of reconciling items was provided for review.

Further, review of two (2) cashbooks indicated overdrawn balances of Kshs.982,662 and Kshs.450,928 that were not captured in financial statements.

In the circumstances, the accuracy, completeness and existence of bank balance of Kshs.2,723,888 could not be confirmed.

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

Key Audit Matters

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

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. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.137,392,406 and an amount of Kshs.136,223,001 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process’.

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

The audit was conducted in accordance with the ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulation, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 September, 2024

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR 18 MONTHS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2022-2022 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	5,411,915	-
Capitation grants for operations	2	16,014,229	-
School Fund Income- Parents' Contributions	3	102,887,323	-
School Fund Income- Other receipts	4	579,387	-
Capitation grants for infrastructure	4A	12,499,552	-
TOTAL RECEIPTS		137,392,406	-
PAYMENTS			
Payments for Tuition	5	5,383,640	-
Payments for operations	6	10,237,762	-
Boarding and school fund payments	7	110,580,146	-
Payments for infrastructure	6B	10,021,453	-
TOTAL PAYMENTS		136,223001	-
SURPLUS/DEFICIT		1,169,406	-

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

Sign: 

Sign 

Sign 

Name Mrs Gladys Nabiswa Name Dr Tabitha Okama Name CPA Mike Mulindi

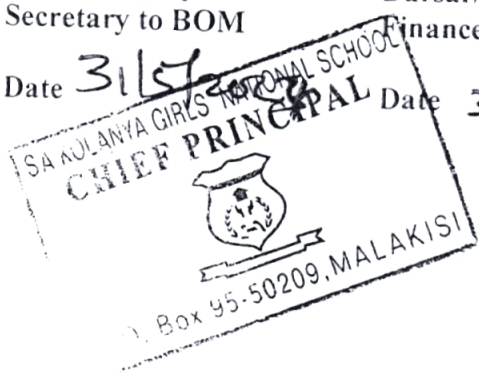
Chair BOM

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date xxx 31/5/2024

Date 31/5/2024 Date 31/05/2024



SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

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

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,723,888	-
Cash Balances	9	44,730	-
Short term Investment	10	-	-
Total Cash and cash equivalent		2,768,618	-
Account's receivables	10	18,415,424	-
TOTAL FINANCIAL ASSETS		23,652,194	-
FINANCIAL LIABILITIES			
Accounts Payables	11	24,157,065	-
NET FINANCIAL ASSETS		(504,871)	-
REPRESENTED BY			
Accumulated Fund b/fwd	12	(4,146,874)	-
Surplus/Deficit for the year		1,169,406	-
NET FINANCIAL POSSITION		(2,977,468)	-

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

Name: MRS GLADYS
NABISWA
Chairman, BoM

Sign: 

Date: 31/5/2024

Name: DR TABITHA
OKAMA

School Principal/Secretary
to BoM

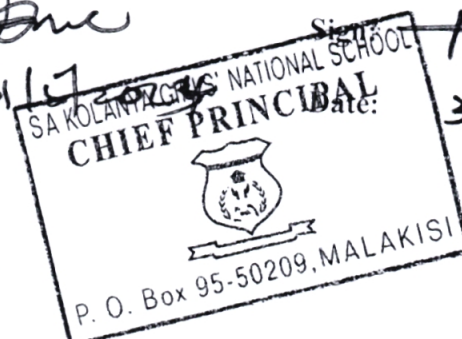
Sign: 

Date: 31/5/2024

Name: CPA MIKE
MULINDI
Bursar/Finance

Sign: 

Date: 31/05/2024



SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

VII. STATEMENT OF CASH FLOWS FOR THE EIGHTEEN (18) MONTHS PERIOD
ENDED 30TH JUNE 2022

		2021-2022	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	5,411,915	-
Capitation grants for operations	2	16,014,229	-
School fund income- Parents contributions/ fees	3	102,887,323	-
School fund income- other receipts	4	579,387	-
Capitation for infrastructure	5	12,499,552	-
Total receipts		137,392,407	-
Payments			
Payments for Tuition		5,383,640	-
Payments for operations		10,237,762	-
Boarding and school fund payments		110,580,146	-
Payments for infrastructure		10,021,453	-
Total payments		136,223,001	-
Net cashflow from operating activities		1,169,406	-
CASHFLOW 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		1,169,406	-
Cash and cash equivalent at BEGINNING of the year		1,594,768	1,594,768
Cash and cash equivalent at END of the year		2,764,174	1,594,768

PUBLIC SECONDARY SCHOOLS – SA KOLANYA GIRLS NATIONAL SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE EIGHTEEN (18) MONTHS PERIOD ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	6,297,200	-	6,297,200	5,400,925	896,275	85.8%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	7,800,000	-	7,800,000	10,534,500	2,734,500	135%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Other voteheads	20,520,000	-	20,520,000	15,783,028.80	4,736,971.20	76.9%
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
Capitation for Infrastructure	12,600,000	-	12,600,000	12,499,552	100,448	99%

S4 KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL
Reports and Financial Statements for eighteen (18) months ended 30th June 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
SMASSE	-	-	-	-	-	-
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	10,568,400	-	10,568,400	10,994,471	(426,071)	104.0%
Repairs and maintenance	3,600,000	-	3,600,000	3,208,436	391,564	89.1%
Local transport / travelling	2,869,200	-	2,869,200	2,863,098	6,102	99.8%
Electricity and water	9,578,400	-	9,578,400	9,888,580	(310,180)	103.2%
Medical	-	-	-	-	-	-
Administration costs	7,220,400	-	7,220,400	7,056,171	164,229	97.7%
Activity	1,208,400	-	1,208,400	1,126,950	81,450	93.3%
PIA	4,800,000	-	4,800,000	4,520,299	279,701	94.2%
Fee on Boarding Equipment and Stores	45,957,600	-	45,957,600	47,439,187	(1,481,587)	103.2%
OTHER INCOME						
Income Generating Activities	720,000	-	630,000	579,387	50,613	92%
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-
TOTAL INCOME	120,419,600	-	120,419,600	118,815,646	7,072,954	96.6%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	e=a+b	d	e-e-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Internal exams		-	-	-	-	-
Teaching / learning materials	6,297,200	-	6,297,200	5,383,640	913,560	85.5%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Payments for Infrastructure	12,600,000	-	12,600,000	9,078,918	3,521,082	72.1%
Bank Charges	-	-	-	-	-	-
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	-	-	-	-	-	-
Repairs, maintenance & improvements	9,000,000	-	9,000,000	10,534,500	(1,534,500)	117.1%
Local transport / travelling	-	-	-	-	-	-
Electricity, water and conservancy	-	-	-	-	-	-
Other voteheads	20,520,000	-	20,520,000	16,539,515	3,980,485	80.6%
Administration costs	-	-	-	-	-	-
Activity Expenses	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	10,568,400	-	10,568,400	12,195,019	(1,626,619)	115.4%
Repairs, maintenance and improvements	3,600,000	-	3,600,000	8,068,309	(4,468,309)	232.5%
Local transport / travelling	2,869,200	-	2,869,200	8,866,844	(5,997,644)	309%
Electricity, water and conservancy	9,578,400	-	9,578,200	5,522,792	4,055,608	57.7%

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

Receipts/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c = a+b	Actual on Comparable Basis d	Budget Utilization Difference e = c-d Kshs	% of Utilization f = d/c % Kshs
Medical Expenses	-	-	-	-	-	0
Administration costs	7,220,400	-	7,220,400	18,017,452	(10,797,052)	249.5%
Activity	1,208,400	-	1,208,400	39,992	(1,168,408)	3.3%
PTA	4,800,000	-	4,800,000	1,146,502	3,653,498	23.9%
Lunch programme	-	-	-	-	0	00
Boarding Equipment and Stores	45,957,600	-	45,957,600	38,347,381	7,610,219	83.4%
Expenditure for Income Generating Activity	-	-	-	-	-	00
Insurance costs	-	-	-	-	-	00
Other expenses on investments	-	-	-	-	-	00
Rent Expenses	-	-	-	-	-	00
Bank Charges	-	-	-	-	-	00
Loan Interest Repayment	-	-	-	-	-	00
Loan Principal Repayment	-	-	-	-	-	00
Acquisition of Assets	-	-	-	-	-	00
TOTALS	121,619,600.00	-	121,619,600	124,661,945	(3,042,345)	102.5%

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 eighteen (18) months period ended 30th June 2022.

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	5,400,925	-
Chalks	-	-
Exams and assessment	-	-
Miscellaneous	10,990	-
Total	5,411,915	-

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020
	Kshs	Kshs
Personnel emoluments	-	-
Maintenance and Improvement	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	231,200	-
Administration costs	-	-
Activity	-	-
Others	15,783,029	-
SMASE	-	-
Insurance	-	-
Total	16,014,229	-

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020
	Kshs	Kshs
Personnel emoluments	10,996,371	-
Repairs and maintenance	3,223,934	-
Local transport / travelling	2,864,733	-
Electricity and water	9,731,643	-
Arrears recovered	9,262,650	-
Administration costs	7,064,312	-
Activity	1,120,035	-
Boarding, Equipment and Stores	48,226,785	-
PTA	4,541,661	-
Infrastructure	550,000.00	-
Operation A/C	5,628,000.00	-
S.E.S	33,050	-

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

	2021-2022	2020
	Kshs	Kshs
Development Levy	1,582,863	-
Prepaid Fee	4,239,287	-
Total	102,887,323	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from bakery	245,400	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	164,000	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Tender fees	128,000	-
Miscellaneous	41,987	-
Total	579,387	-
INFRASTRUCTURE ACCOUNT		
Capitation from operations account	10,534,500	-
Contribution from parents(PA)	1,965,052	-
Total	12,499,552	-

5 PAYMENTS FOR TUITION

	2021-2022	2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	150,000	-
Laboratory equipment	1,150,000	-
Internal exams	-	-
Teaching / learning materials	289,000	-
Payables	3,792,480	-
Exams and assessment	-	-

Teachers guides	-	-
Administration Costs	-	-
Bank Charges	2,160	-
Total	5,383,640	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,209,876	-
Payables	3,220,699	-
Administration Cost	53,000	-
Maintenance & improvements	-	-
Local transport / travelling	-	-
Electricity and water	2,014,148	-
Medical	-	-
Activity Expenses	-	-
BOM Teachers	169,600	-
Insurance and Medical Cost	1,554,764	-
Bank Charges	15,675	-
Acquisition of Assets	-	-
TOTAL	10,237,762	-
PAYMENT FOR INFRASTRUCTURE		
Ablution/Completion of Dormitory	8,525,122	-
Administration Cost	-	-
Payables	1,492,535	-
Hardware materials	-	-
Labour	-	-
Bank charges	3,796	-
	10,021,453	-

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020
	Kshs	Kshs
Personnel emoluments	12,195,019	-
BOM Teachers	3,247,300	-
Maintenance & Improvements	8,227,080	-
Local transport / travelling	9,319,604	-
Electricity and water	5,775,592	-
Medical Expenses	184,257	-
Administration costs	19,835,419	-
Development	818,550	-
PTA	1,146,502	-

SA KOLANYA GIRLS NATIONAL SCHOOL
PUBLIC SECONDARY SCHOOL

Reports and Financial Statements for eighteen (18) months ended 30th June 2022

Expenses on Income Generating Activities	779,723	-
Fee on Boarding Equipment and Stores	47,111,808	-
S.E.S	1,258,330	-
Activity	39,992	-
Homescience	40,970	-
Insurance	600,000	-
Acquisition of Assets	-	-
TOTAL	110,580,146	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020
		Kshs	Kshs
Tuition Account		36,640	8,365.00
Operations Account		153,032	4,565.00
School Fund Account-Equity Bank		267,967.73	1,564,143.81
School Fund Account-KCB		32,408.96	00
School Fund Account-Savings		300,467	00
Income generating activities Account		00	00
Infrastructural Account		1,933,372.90	5,274.00
Total		2,723,888.59	1,582,347.81

9 CASH IN HAND

Description	2021-2022	2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	44,730	12,420
Total	44,730	12,420

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-

Total	-	-
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020
	Kshs	Kshs
Fees arrears	18,415,424	9,370,125
PAYE	-	-
NSSF	-	-
NHIF	-	-
Total	18,415,424	9,370,125

Description	2021-2022	2019-2020
	Kshs	Kshs
Fees arrears for current year	10,688,916	-
Fees arrears for the previous year	2,556,383	6,756,383
Fees arrears for prior periods (over two years)	5,170,125	11,645,073
Total	18,415,424	18,401,456

12 ACCOUNTS PAYABLE

Description	2021-2022	2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	19,917,784	25,105,430
Prepaid fees	4,239,281	-
Retention monies	-	-
Total	24,157,065	25,105,430

Description	2021-2022	2020
	Kshs	Kshs
Trade creditors for current year	15,959,728	-
Trade creditors for the previous year	3,958,056	22,762,794.00
Trade creditors for prior periods (over two years)	-	6,155,619.00
Total	19,917,784	28,918,413.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

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Description	2021-2022	2020
	Kshs	Kshs
Bank balances	2,723,888.59	1,582,348
Cash balances	44,730	12,420
Short Term Investments	-	-
Receivables	18,415,424	9,370,125.00
Payables	(24,157,065)	(25,105,430.00)
Total	(4,146,873)	(14,140,537.19)

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	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2019-2020
		Kshs	Kshs
Cattle		140,000	110,000
Goats		-	-
Trees		1,251,000	1,322,400
Coffee or tea plantation		-	-
Poultry		-	-
Total		1,391,000	1,432,400

16 Borrowings

Description	2021-2022	2019-2020
	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	-	-

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Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	587,210	-
Stock/ inventory purchased during the year	19,041,985	-
Stock/ inventory issued during the year	(17,993,065)	-
Balance at end of the year	1,636,130	-

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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 provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



 Sign and Date
 Principal

31/5/2023



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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To Date c Kshs	Outstanding Balance 2022 d-a-c Kshs	Outstanding Balance 20XX-1 Kshs	Comments
Construction of buildings						
1. FREMWA ENTERPRISES	1,058,771		900,000	158,771		
2. JB CONSTRUCTION CO. LTD	2,769,700		800,000	1,969,700		
3. OSOPHA GENERAL SHOP	42,000			42,000		
4. NEW EBENEZA ELECTRICALS	433,681		200,000	233,681		
Sub-Total	4,304,152			2,404,152		
Supply of goods						
3. ABDINOOR YUSUF ABDI	6,769,705		4,050,000	2,719,705		
4. INK CONCEPTS	83,850			83,850		
5. TIMROSS K TRADERS	2,293,040		1,850,000	443,040		
7. KIMA STEEL & CONCRETE ENGINEERING LTD	3,469,100		1,500,000	1,969,100		
8. TRIM TAB	80,000			80,000		
9. PURVE SALES	329,800			329,800		
10. ALLNELLY ICT ENTERPRISES	1,391,500		600,700	790,800		
11. BENITOS AGENCIES	164,000		70,000	94,000		
12. JUA KALI STRUCTURAL ENGINEER	950,000		650,000	300,000		
13. BOTTO SOLAR LTD	260,000		150,000	110,000		
14. NAIVAS LTD	2,916,421		2,640,730	275,691		
15. ZALPHAR INVESTMENTS LTD	11,000			11,000		
16. ELEMANTO COMPANY LTD	868,910		400,000	468,910		
17. DOUGWAN STATIONERS	64,800		37,800	27,000		
18. DAMIETA SUPPLIES	160,000		120,000	40,000		
19. NETWORLD SYSTEMS & ACCESSORIES	58,500		27,000	31,500		
20. MESU ELECTRO DEALERS & GENERAL SUPPLIERS	50,600			50,600		
21. TURUKANA FILLING STATION	741,700		564,700	177,000		
22. RONAK PHARMACY	702,280		307,350	394,930		
23. NEW EBENEZA ELECTRICALS	630,225		400,000	230,225		
24. WESTON COMMODITIES	2,988,760		1,200,000	1,788,760		

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 20XX-1	Comments
25. SKYCOM STATIONERS	670,920		400,000	270,920		
26. JUNIOR SPORTS	121,200			121,200		
27. COPY CAT LTD	450,000			450,000		
28. MARPAT PRINTING SERVICES	3,091,332		1,350,000	1,741,332		
29. JENAFUSY VENTURES	420,000		150,000	270,000		
30. ORIENT PUBLISHERS	522,000			522,000		
31. NOAH TECHNOLOGY	783,769		200,000	583,769		
32. ZENITH LAB & SPORTS EQUIPMENTS	363,860		100,000	263,860		
33. SCIELABS LTD	1,189,750		100,000	1,089,750		
Sub-Total	32,106,292			15,728,742		
Supply of services						
6. SUNSHINE AUTOMOBILES	1,029,718		576,958	452,760		
7. WHITE HORSE HYGIENE SERVICES	327,000		150,000	177,000		
9. MOSA & SERVICES ENTERPRISES	400,000		270,000	130,000		
10. SKULLUB ENTERPRISES	571,516		213,499	358,017		
11. GILFRAME ELECTRICAL SYSTEM	242,000		216,800	25,200		
12. ECOTEC SOLUTION	154,600		110,000	44,600		
13. SAMBAMBA TECHNOLOGIES LTD	172,000		100,000	72,000		
14. CYBER SCHOOL TECHNOLOGY	232,000		116,000	116,000		
15. PEAK-LAB LIMITED	18,000			18,000		
16. CIC GENERAL INSURANCE LTD	741,313		350,000	391,313		
Sub-Total	3,888,147			1,784,890		
Grand Total	40,298,591			19,917,784		

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st JAN 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1			30,000,000	-	-	30,000,000
Land 2						
Buildings and structures			350,000,000	-	-	350,000,000
Motor vehicles	2005		7,893,088	-	-	7,893,088
Automatic Diesel Generator	25/02/2020		1,709,000	-	-	1,709,000
Small Petrol Generator			70,000	-	-	70,000
Poshomill	2019		110,000			110,000
Office equipment, furniture and fittings			8,000,000	-	-	8,000,000
Students furniture			20,500,000	-	-	20,500,000
ICT Equipment, and Other ICT Assets			18,500,000	-	-	18,500,000
Tools and apparatus			13,500,000	-	-	13,500,000
Textbooks			16,707,350	-	-	16,707,350
Other Machinery and Equipment						
Brush cutter			35,000	-	-	35,000
Heritage and cultural assets			-	-	-	
Intangible assets- soft ware			1,500,000	-	-	1,500,000
Total			468,524,438			468,524,438

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